G. R. S 58]

Previous references

Mc 26 of 08 – 1, 34
Mc 253 of 09 – 17 to 19

1912-13
(Mysl)

File No 259 of 12

Serial Nos 158

Later references

Mc 261 – 12 (11
Mc 39 – 13 (9, 12, 15 to 17)
L R 324 – 14 (13 & 17)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 158

Part B for April 1913

SUBJECT

Inspection of Collectors & Subahs of the Bangalore City Municipality

---

1. From the Presdt of the Mysl Council – Bangalore No 166 of 31/1/13 submits for orders a copy of his memo. praying orders relating to the defalcation of Mysl money by the retiring Collector of Taxes & the hardship Cashier & Inspector and recommends that the former may be compulsorily retired.

2. From the Presdt of the Mysl C. – No 181 of 10/2/13 requests that the records relating to &c.

by collector Lobbans in reply to letter
No 6 the Collector submit detailed
explanation in respect of the charge
brought against him.

3. To the Asst. No 6282 8/8/43 forwarding
the accounts with a detailed report
claim in favour Govt with his views
in the case before the end of the present
week.

4. From do — No 11 of 13/3/43 forwards
the collector's explanation and comments
Mrs. Swaminathaiyer's note appears
from which it is inclined to
agree with Mrs. Swaminathaiyer's
conclusion, that the collector has not
charged himself after very serious
errors attributed to him & recommends
that he may be revoked to his permanent
post of Dist. Treasurer Vikarabad

5. To the Pres. Bd. Rev. (Land Revenue)
No 8266-87 16/11/43 orders the reversion
of collector Lobbans to his substantive
Treasurer on a reduced pay of Rs. 600/- p.m.
for one year & the appointment of Mr. L. T. Rego,
A.C.S. of the Nalgonda dist as collector
on probation for one year.

6. To — do — No Q.O 8266 8/11/43
regarding claim to draw his Acting

G R.S. 11] 1912.

GENERAL AND REVENUE SECRETARIAT.

(Jud)

NOTES.

File No 25-9

File Heading.

Irregularities of Collector Subba Rao, of the Bangalore City Municipality

From

The President of the Jud Council

No. 166 Dated 31/1/1913 Received 3/2/13

Diary No 468	Enclos 7 Spare Copies.	Serial No /

Brief Abstract of Letter.

Submits for orders a copy of his memo passing orders relating to the defalcation of municipal money by the acting collector of taxes & the bookkeeper carriage inspector and recommends that the former may be compulsorily retired

NOTES AND ORDERS.

Encl Case 2380-09-47

2) The audit of the accounts of the Bangalore City Muni. disclosed several defalcations of muni. revenue by Class collectors & sambhogs. Two of the sambhogs were prosecuted & convicted as also one

Notes—First Sheet

(11-7) 85,000 —16-6-13

R. S. 12]

General and Revenue Secretariat.

File No. 25-9 of 191 2

Serial No

Cess Collectors & other Cess Collectors were either discharged or acquitted Steps are afoot to bring some of the other offenders to book and to recover the money from others who had appropriated very small amounts + a report called for from the Resident as to the action taken in the matter is due.

25 24

5) The present case deals with mis appropriation by two officers, the Collector & the Railway Carriage Inspector for the temporary mis-appropriation of Rs 54 by the Collector the Resident recommends that he be compulsorily retired, & the President has dismissed the Railway Carriage Inspector. The exact amount mis appropriated cannot be made out unless the accounts are thoroughly audited. The accounts deputed from the Comptroller's office have audited the accounts up to the end of 1909 & the reports are pending orders of Govt. The audit of the accounts for the subsequent period

NOTE—Cooks check.

GPS—63,000—17-6-12.

R. S. 12]

General and Revenue Secretariat.

Ind File No. 259 of 1912

Serial No.

may enable a correct estimate being formed of the total amount defaulted.

4) The Vice President has submitted a memo to the President requesting that he may be allowed to take the Collection branch under his direct charge till a new Collector is appointed or some other arrangement made. This memo has also been submitted.

5) Subbarao's date of birth was 22nd May 1864 & he entered Service on the 1st July 1889, his age being 48 years 9 months & service extending over 23 years

6) The President should have, immediately on finding, in August 1912, submitted a report of the loss of municipal money in accordance with G.O. No. 8487-527 dated the 17th Ind 185-6(10)-5 April 1911.

7) Submitted for orders

TDS 69
4/4/13

8) The allegations against

NOTE—Contin. check.

CTP—C4,000—17-6-12.

R S 12]

General and Revenue Secretariat | Jud File No. 259 of 1912

Serial No.

against C Subba Rao, Collector, Maybe classified under the heads noted below -

(i) Departmental irregularities,
(ii) Submission of false report
(iii) Misappropriation of Municipal funds in collusion with the Hackney Carriage Inspector Mirza Abdul Karim

9) In para 2 of his memo dated 31st January 1913, the President refers to the nature of departmental irregularities which are mostly absence of supervision & Exercise of Control over the subordinates on the part of the Collector. Subba Rao is also guilty of ~~[illegible]~~ delatoriness

10) False Report Paras 5 to 7 of the D/Commr's Memo Comment on the submission of a false report connected with the sale of manure

11) The most serious allegation is in regard to misappropriation of Municipal funds and this matter is discussed by the D/Commr in paras 7 to 19 Of the 5 items in

Note—Contin sheet.

611—[illegible]—12.

[R S 12]

General and Revenue Secretariat

2nd File No. 259 of 1912

Serial No.

respect of which defalcations were reported (para 8), the Deputy Commr finds that the Collector has misappropriated Rs. as follows:-

From payment made by Mr Shamalgowda	" - 8 - "
By repeating numbers (on Cards)	3 - 8 - "
Excess recovery demanded from Mr E R Subroyen's son	72 - " - "

12) These Excess recoveries were unwarranted & may be characterised as illegal The D/Commr has ordered that the Collector should refund the Excess Collection to Mr E R Subroyen

13) The President has ordered the dismissal of the Hackney Carriage Inspector. The Compulsory retirement of C Subba Rao, Collector, is recommended by the President.

D/Secy)

6/2/13

Note—Contn. sheet.

C11-[illegible]-1-12.

G R. S 19_

General and Revenue Secretariat

File No. 259 of 1912

Serial No

1b) The chief features deserving of consideration are these:—

(1) The President found Abdul Karim, acting Hackney-carriage Inspector, guilty of dishonest criminal misappropriation among other things but dismissed him, being of opinion that a criminal prosecution was not needed in view of his 'respectability' & "reliable character"

(2) The President similarly holds that the detective Subba Rao is also guilty of criminal misappropriation and of making a false report, besides several irregularities & illegalities of a grave nature; but he recommends only his compulsory retirement.

15) Compulsory retirement in such circumstances is not permissible under the rules & standing orders [illegible] Regs and is not demandable as it may prove a blessing to the person concerned and may hold out a premium for crime.

16) Action may be deferred here until the views of the present President are ascertained in the matter, if then Govt commands step to the Divisn

Divisn Engineer 8/5/13

Divisn).

1250
8-5-13

Note—Contin. sheet.

GII—65,10—4-12.

4711

R. S. 12]

General and Revenue Secretariat.

Govt File No. 259 of 1912

Serial No.	
2	17 From the President of the Govt Council Bangalore city No. 1812 dt 10 & 13 (D 4717) Requests that the records relating to the unauthorised & unauthorised of munt. dues by Collector Subbarao, may be returned to enable him (Collector) to submit detailed explanation in respect of certain charges, for which explanation has not been taken from him
	18 The papers are before the Dewan to whom they were submitted on the 8th Feb 1913 with D no 4468 (Govt file no 259-18)-1 Submitted TLS 19 13/2/13
	19 19 (13) May be seen if final orders have not been passed by Mr Dewan 14/2/13 By Secy)
	20 I have already suggested on the other file that the records should be sent to the present President on a preliminary ground the views are in any case necessary The records may therefore be called with a request that the views of the President may be communicated to the Govt. Dewan) D. M. Narasimha Rao 14/2/13
1412 / 14213	21 The records may be sent & the Commissioner in charge asked to The matter may please be dealt with promptly I should like that the Commissioner's views & steps if possible — RB 15 2 13 Dewan 17/2

Note—Contn. sheet.

4717

R. S 12]

General and Revenue Secretariat.

Int File No. 259 of 1912

Serial No.	
	23 Draft submitted
	24 New draft as revised Demi 18/2
	25 Demi 18/2
3	26 To President No. 8282 d 18 2 13 Sends the records in a revised case & requests him to favour Govt with his views in the case before the end of the present month (22 2 1913)
4	27 From Do - No. 221 d 13 3 1913 (D 5748) Forwards the Collector's explanation, & asst. Comptr No. 3 Sriniwasaraya's note of examination of accounts & states that he is inclined to agree with Sriniwasaraya's conclusions, that the Collector has not cleared himself of the very suspicious conduct attributed to him and recommends that Subba Rao may be reverted to his permanent post of Dy Treasury of Chitaldrug, being retained once in the interests of the service
	28 The asst Comptroller's note examined Govt Subba Rao kept with him a sum of Rs 54 returned on or prior to 7th

NOTE—Contra check.

5-2462 9

R. S 12]

General and Revenue Secretariat.

Ind File No. 25° 9 of 1912

Serial No.	
	March 1912 without crediting it to the Treasury till the 9th August 1912, that of a decision was to be taken of the action it was to be presumed that he forgot to credit the amount which he received out of office hours till the closing of the accounts of the year that he was not exercised proper supervision over the collection & the maintenance of Demand & other registers
Fy No. 121-3 d 5.7.09 Ind 260-08)-9 Fy No. 3912-3 Ind 2703-09) - 19 d 9 8 10	C Subba Rao was appointed as Collector in July 1909 & he was made Supdt with effect from the 1st July 1910 subject to the condition that he should show better collections of current revenue & greater activity in removing old arrears
	Submitted for orders TJ 169 17/8/13
	30. The President's report is meagre and he does not comment upon the Collector's explanation on the several allegations made against the Collector. He merely observes that the Collector has not thoroughly cleared

NOTE—Contn. sheet.

611 G&S—1-12-12.

Serial No.

himself of the very suspicious Conduct attributed to him and that the Collector may be reverted to his substantive post viz the District Treasurer

31 As regards the Explanation of the Collector, it will be seen from the remarks made below that he is found culpable not on judicial evidence but on departmental evidence.

I Misappropriation of Municipal funds

i) Excess of Rs 72 recovered from Mr Ry Krishnaswamy Iyer.

The Hackney Carriage Inspector's Statement was relied on by Mr B J Kumaraswamy with to the effect that the Ballicipatte produced by him was the one given to him by the Collector, that Rs 116-8-- was paid to the Collector in the presence of the former Vice President (Mr V. Subba Rao) and that the Collector returned to the Inspector Rs 44-8--.

Note—Contn. sheet.

(1 R. S 12)

General and Revenue Secretariat.

Jud File No. 259 of 1912

Serial No.

to be credited to the Municpl Treasury stating that the balance of Rs 72 would be refunded to the party. In this connection, the former Vice President was not examined.

II) Misappropriation of 8 annas paid by Mr Shamegowda.

The Collector has not replied to this allegation.

III) Misappropriation of Municipal Collections on Vehicles by repeating numbers

para 19 of the enclosure

It is apparent that the Hackney Carriage Inspector took advantage of the lax supervision on the part of the Collector - the ~~Executive Assistant~~

IV) Misappropriation of Rs 5 by Correcting figures

para 2 b of enc

The Collector has not specifically answered this point.

V) Temporary Misappropriation of Rs 54 received from one Narayan Raju, Manure Contractor.

NOTE—Contin. sheet.

C11—10/6-1-13

Mr

} R S 12]

General and Revenue Secretariat.

Vol File No. 259 of 1912

Serial No.

The denials made by the Shroff & Contractor go against the Collector.

II Departmental irregularities

i) false report about the sale of manure on the Mysore road

The Collector's explanation is not to the point

ii) Unsatisfactory Condition of the Registers &c.

12 The present Collector merely inherited (office) the negligence of the part the former Collectors, Vice Presidents and Presidents are equally culpable.

13 It is ascertained from Branch I that the post of District Treasurer at Chitaldrug has not been permanently filled up and that M Babu Rao is

Note—Contin sheet.

611—69,000—1-11-12.

[R. S 12]

General and Revenue Secretariat.

Judl File No. 259 of 1912

Serial No.

The acting District Treasurer

29/3/13

Dy Secy)

34 The new President and the Assistant Comptroller Hall recently inspected the case & reported upon it dealing with only five charges against the Collector :- The Govt have to confirm their conclusion about but these five which the Collector has attempted to explain

35 The Assistant Comptroller finds that the following charges are not made out against the Collector :-

(i) Misappropriation of Rs72 out of the amount of Rs 116-8-0 paid by Mr E S Krishnaswamy Iyer on account of annual & Vehicle taxes

& (ii) Connivance of misappropriation of Rs cases fee on bullocks & carts by the Hackney Carriage Inspector.

These allegations depend chiefly on the oral & uncorroborated evidence of the Hackney Carriage Inspector who has been rightly condemned as unreliable by the late President. Hence these charges may be set aside as opined by the Asst Comptroller the President

36. The third charge relates to the alleged temporary misappropriation of Rs 54 by the Collector The Assistant Comptroller considers that two alternative

Note—Contn. sheet.

C.I.E—35,000—17-7-12.

General and Revenue Secretariat.

File No. 259 of 1912

Sérial No.

W. pp. 5 para 2.

para 8 of the proceedings for dismissal.

para 7

para 33 & 34

para 39

are possible here (i) wilful misappropriation & (ii) forgetfulness in promptly crediting the amount into the treasury, while the President notices that the evidence a "very suspicious conduct" on the part of the Collector. But in my humble opinion no definite conclusion can be arrived at on the point owing to the incompleteness of the inquiry. For instance, the Collector urges in his explanation that the amount of Rs 54-2-0 was received from Narayana Raju only on 9/8/12 on which date it was also credited into the treasury and that no undeposited amount of Rs 54 alleged to have been paid in March 1912 has been remained until 9/8/12 without credit, and he adds that Narayana Raju has been persuaded to give false evidence now owing to friction between him and the Vice President and to partiality between him and four employees of the Municipality summoned at his instance. But these points, though relevant, have not been investigated; and there is nothing to show that the Collector had the opportunity of cross-examining the witnesses implicating him. However, so far as the inquiry has progressed, circumstances both for & against the Collector exist, the latter being more prominent. As far as money of the Municipality is actually misappropriated and as the inquiry on this head is not to be elsewhere as to relevant any

NOTE – Contin. sheet.

(R. S. 12]

General and Revenue Secretariat. | File No. 185 of 1912

Serial No

Safe & define the conclusion, it may perhaps be construed expedient to dispose of the present reference on grounds admitted, as these seems to be room for so doing.

paragraph 37 The fourth charge relates to the alleged enabling of a false report by the Collector in connection with the sale of manure on the Mysore road. The Collector denies it; and the Asst Commissioner and the Personal have not correctly construed this. The Collector reported that there was very little manure at the Shit on the basis of his local knowledge gained prior to 29/7/12 In Nov 1912 the Health officer found much manure there Hence the Collectors report is chiefly argued to be false But the Collector offers the plausible explanation that in the long interval of nearly 4 months, much manure was added to the original stock.

38 The last charge relates to the unsatisfactory condition of the registers and accounts of the Collection Branch. This is not denied & is well-founded though the Collector's responsibility is limited to continuance of the former chaotic condition of affairs The unsatisfactory condition was no new thing in the Bangalore Municipality The present Collector was brought from Chitaldrug to restore order. There can be no doubt that he partly succeeded in his attempt, for, as unphysically acknowledged by the Govt when making these substitutions, he

47

Govt. Press.

G.I.P.—82,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat. | File No. V8 6 of 1912

Serial No.

Index of Assessments
Vol 2 Vol 2 58-09)-17
Y 2

duly fixed work. In the words of the late President "he has brought the Demand, Collection and Balance Registers which were in arrears up-to-date and has for the first time set the assessment lists properly. By inspecting almost every house in the city, he has revised the house-tax with an appreciable increase under that head".

3. But the increase achieved is only partial and the Collector's efforts leave the Municipality in practically much the same level of inefficiency as before. A crop of defalcations led to his selection in the hope of better administration, but it has again appeared unsatisfactorily. It may be safely said that he has failed to substantially arrest the process of decay, though it may not be quite easy to assess the individual responsibility for the failure amidst the following difficulties described by the President —

(i) The abnormal combination of Collector & Treasurer in one & the same person

V 2

(ii) Inefficiency of the Collection Staff due to the very low pay given to some of the Shanbogues

(iii) Several Shanbogs have left their occupations and do the collection work as a second string to their bows

& (iv) The Vice President having allowed matters to drift into unsatisfactory State.

NOTE—Contin. sheet.

R. S 12]

General and Revenus Secretariat. | File No. 25 9 of 1912

Serial No.

48 As regards future action, the President recommends.—

(a) Reversion of the Sub-Collector as District Treasurer of Chittal Drug— his permanent appointment on Rs 70, his present pay being Rs 100 per month

(b) he considers that no further notice of the conduct is expedient in view of the following.— "things have been done very loosely in the Treasury establishment for a long time past and a high standard should not be applied in judging of the conduct of subordinate officers"

(c) He suggests the separation of the duties of Collector & Treasurer

49 These seem suitable. Action may be taken on the lines of the President's recommendations, if so ordered.

D-M Managing Clerk 25/3

2068 / 26-3 13

Draw

50 Action may be taken in accordance with these recommendations.

51 To mark the displeasure of Government for the unsatisfactory performance of his duties, the pay of C. Subba Rao as District Treasurer should be reduced to Rs.60 as a special case for a period of one year.

52 The appointment of Mr.Rego, Clerk, Revenue Commissioner's Office as acting Collector on a salary of Rs. 100+15 as proposed by the President, may be sanctioned

53 The opportunity may be taken to write unofficially to the President requesting him to have the forms and rules

Initial. Contin check.

5705
5412

16

R. S. 12]

General and Revenue Secretariat. | File No. 259 of 1912

Serial No.	
	rules of procedure in the Collection Department, examined and compared with similar forms and procedure in the Civil and Military Station Municipality with a view to effecting improvements.
46	The Comptroller may be requested to assist the President in drawing up the new rules and forms. If necessary, one of the Assistant Comptrollers may be put on this work.
47	The attention of the President may also be invited to the prevailing impression that Government officers are not ~~to be~~ pressed for the payment of taxes. This is also a matter which calls for special investigation. The President may be requested to favour Government with a report after such investigation.
48	I shall be glad to have a draft order ..... "Final note", for submission to His Highness, as the appointment is one which requires His Highness' sanction.

(Last manual file 2 of 312 of 1912)

29/3/13

49. Please let me see the [illegible] submission & Draft

2/4/13

A 3 1360 Draft submitted

2019
3/4/1913.

2/4/13

NOTE—Contin. sheet.

19

5748

R. S 12]

General and Revenue Secretariat.

Ind File No. 15-9 of 1912

Serial No.	
	Draft Rly "Postal Mail" (H). Govt orders ... Mail letters (Transmitted) are put up for approval or otherwise ... Dy Secy Rly 1/4/13
2281/13	51 Sanction ... Dy Secy ... also Dy Secy ... Dy 2/4/13

Notes—Comln. stock.

GPB—60,000—17-6-12.

62

The accompanying papers deal with the unsatisfactory performance of his duties by the acting Collector and Treasurer of the Bangalore City Municipality. Five charges were preferred against him; but on investigation by the present President and an Assistant Comptroller, only one is brought home to him Viz keeping the accounts and registers of the Collection Branch in a very unsatisfactory condition and the other Viz temporary misappropriation of Rs 54/- creates some suspicion against him as far as the enquiry has proceeded. The President accordingly proposes that he may be reverted to his permanent post of Chitaldrug District Treasurer which is kept vacant. Not only is such reversion necessary but also some further mark of the displeasure of the Government for the unsatisfactory conduct of C. Subba Rao, acting Collector is called for. Accordingly, I propose to reduce his pay as District Treasurer from Rs 70/- to Rs 60/- as a special case for a period of one year. This punishment and the loss of the higher salary of

Collector

Collector Viz Rs 100/- pay plus Rs 15/- allowance, per mensem, are deemed sufficient for the purposes of this case.

2. In his place the President wants to appoint L.S.Rego, a clerk on Rs 60/- in the Revenue Commissioner's office on probation for one year on the full salary of Rs 100/- plus Rs 15/- per mensem. L.S.Rego whose name is in the approved list of candidates for appointment as Deputy Amildar, has acted as Deputy Amildar more than once ; and being a man of active habits it is believed that he will do justice to the duties of the proposed appointment. The Revenue Commissioner has agreed to spare him as is evident from the President's letter , and the proposal to appoint him as Collector on probation may, therefore, be sanctioned.

3. The abnormal combination of the two offices of Collector and Treasurer in one and the same person is, in a great measure, conducive to irregularities and even fraud. The principle of separating the two offices may, therefore, be approved. The President will be requested to put

forward

forward suitable proposals in the matter.

4. The irregularities prevailing in the Municipality are so numerous and material as to call for, in my opinion, a thorough examination of the forms and rules of procedure in the Collection Branch by one of the Account Officers, with due regard to the system in vogue in the Civil and Military Station Municipality. Further, the prevailing impression that Government officers are not pressed for payment of Municipal taxes in Bangalore must be removed as early as possible after the needful investigation. Necessary action in these two matters will be taken unofficially.

5. These proposals may be sanctioned by His Highness as they are conducive to the efficiency of the Municipal Administration of Bangalore.

Ro

3/4 13

3/4

Submitted to His Highness

52 The accompanying papers deal with the unsatisfactory performance of his duties by the acting Collector and Treasurer of the Bangalore City Municipality Five charges were preferred against him, but on investigation by the present President and an Assistant Comptroller, only one is brought home to him, viz , keeping the accounts and registers of the Collection Branch in a very unsatisfactory condition and the other, viz , temporary misappropriation of Rs 54/- creates some suspicion against him as far as the enquiry has proceeded The President accordingly proposes that he may be reverted to his permanent post of Chitaldrug District Treasurer which is kept vacant. Not only is such reversion necessary but also some further mark of the displeasure of the Government for the unsatisfactory conduct of C Subba Rao acting Collector, is called for Accordingly, I propose to reduce his pay as District Treasurer from 70/- to Rs 60/- as a special case for a period of one year This punishment and the loss of the higher salary of Collector, viz , Rs 100/- pay plus Rs 15/- allowance per mensem, are deemed sufficient for the purposes of this case.

2 In his place the President wants to appoint L.S Rego, a clerk on Rs 60/- in the Revenue Commissioner's office on probation for one year on the full salary of Rs 100/- plus Rs 15/- per mensem L S Rego whose name is in the approved list of candidates for appointment as Deputy Amildar, has acted as Deput Amildar more than once, and being a man of active

habits, it is believed that he will do justice to the duties of the proposed appointment. The Revenue Commissioner has agreed to spare him as is evident from the President's letter, and the proposal to appoint him as Collector on probation may, therefore, be sanctioned

3. The abnormal combination of the two offices of Collector and Treasurer in one and the same person is, in a great measure, conducive to irregularities and even fraud The principle of separating the two offices may, therefore, be approved. The President will be requested to put forward suitable proposals in the matter

4. The irregularities prevailing in the Municipality are so numerous and material as to call for, in my opinion, a thorough examination of the forms and rules of procedure in the Collection Branch by one of the Account Officers, with due regard to the system in vogue in the Civil and Military Station Municipality Further, the prevailing impression that Government officers are not pressed for payment of Municipal taxes in Bangalore must be removed as early as possible after ~~the~~ needful investigation Necessary action in these two matters will be taken unofficially

5 These proposals may be sanctioned by His Highness as they are conducive to the efficiency of the Municipal Administration of Bangalore

M Krishnaraya,
5th April 1913

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8

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Degradation of C Subba Rao, Collector of taxes, Bangalore City Municipality, for certain charges preferred against him and the appointment of L D Rego of the Revenue Commissioner's Office in his place.

Order

53 Approved

K F W

8/4/13

54 Secretary for necessary action

10 4 13

55 B IV

12/4

18 Issue the draft to appoint Mr D'Souza

12/4/13

57

14/4/13

12/4/13

R. S. 12]

General and Revenue Secretariat. | Mil File No. 259 of 1912

Serial No.	
59	
5	To the President of Council Bangalore city, Comptroller & Rev Commr No. 8261-8-9/16 & 13 Orders the reversion of Collector Subba Rao to his permanent post of Dt Treasurer, on a normal pay of Rs 600 a month for the period of one year & the appointment of Mr L. G Rapp, a clerk of the Revenue office, as collector on probation for one year
6	6a To DD - (B D No. 9219 dd 16. 4. 13) Requests him to draw up rules & forms on a comparison with those in the Ct H Station & invite his attention to the prevailing impression that Govt officers are not pressed for the payment of dues.
7	6b To the Comptroller No. 8270 dd 16/4/13 Requests him to render necessary help to the President in the matter. 2 Of the papers received from the President in the case, it is desirable to keep here for record the Collector's explanation, Asst Comptroller's report, Dy Commr's order & the present President's minute on the D.C.'s statement for Dec 12. Draft

P.W.D. Godown sheets.

(P.B.-43,000—17-6-13.

(3 R. S. 12]

~~5446~~
5705

7

General and Revenue Secretariat. | Jud File No. 25 9 of 1913

Serial No.	
	returning the other papers in case for approval.
	Tuesday 13 Leave 17/4/13 Sd 18/4/13
8	64 To the President, Jud Council Bangalore city No. 8447 d 25.4.13 Returns the papers connected with the case

NOTE.—Comm. Secs.

(L.P.S.—21,000—17-4-13.

Revenue
-4468

Office of the President, City Municip
Council, Bangalore.

10-2-1913
General Dept
Dated Bangalore, 31st January 1913.

No. 166
From

B.J.Kumaraswami Nair Esq., B.A.,
President, City Municipal Council,
B A N G A L O R E.

To

K.R.Sreenivasa Iyengar Esq., M.A.,
Offg:Secretary to the Government of H.H.
the Maharaja of Mysore, Genl and RevDeptts.

Sir,

I have the honor to submit herewith, for favour of perusal and orders of Government, a copy of order passed by me in respect of the several charges of misappropriation of Municipal money etc., brought against the acting Collector of Taxes and the acting Hackney-carriage Inspector Mirza Abdul Kareem. As it is not expedient to keep Collector Subba Rao any longer in the Municipal Service, I request that early orders may be passed regarding his compulsory retirement from service as recommended by me.

2. The Vice President's Memo dated 14th November 1912, together with its enclosures namely 4 files of correspondence bearing on the subject and the Service Register of Collector Subba Rao, are herein enclosed for reference and obliging return when no longer required.

I have the honor to be
Sir,
Your most obedient servant.

PRESIDENT,
City Municipal Council,
Bangalore.

From The President Municipal Council,
Bangalore City

To The Secretary to the
Government of Mysore,
General & Revenue Departments

Dated
Despatched 31st January 1913
Received
General No. 166
No.
Enclosure No. 7 } Four plates three sheets one endorsed one covering

Submitting for the order of Government a Copy of the President's order in respect of the several charges of mis-appropriation brought against the Collector of Taxes and re-commending his Compulsory retirement

GPD—75 rooms—25-6-10

Enclosure 25-11-11, V

O R D E R

I have read the Vice President's Memo dated 14th November 1911, together with the connected records relating to the irregularities stated to have been committed in the Collection Department of the City Municipality and the explanation offered by the Collector

2. Several charges have been brought forward against the Collector C Subba Rao The following are a few of them First is that the accounts and the registers have not been maintained properly as will be seen from the Vice President's Memos dated 12th, 13th and 14th October 1912 The instructions given by the former Vice President in respect of the several omissions and mistakes noticed by him have not been attended to by the Collector even though more than two years have elapsed It was the duty of the Collector to have maintained correctly and upto-date the registers of demand as also of arrears for the several kinds of taxes and no attempt had been made by him to verify the unsigned Bakipatties obtained from the several Shanbhogues The explanation offered by the Collector is anything but satisfactory He tries to make out that after his taking charge he has done his best to introduce order where there was chaos. But when glaring omissions, mistakes and serious delays are pointed out to him he takes shelter under the pretext of want of proper establishment It is discreditable that a such a highly paid officer should require constant pressure from his superior Officers to do his work and the very fact that

3 3

that the Vice President was able to get half the number of entries in the demand registers written up with the existing establishment -- within 11 days which the Collector had neglect- ed for months together falsifies the plea put forth by the latter that four months' time is required for the preparation of the said re- gister. (Vide para 10 of the Collector's ex- planation dated 12th November 1912)

3. The evasive explanation given by the -- Collector in the matter of allowing arrears of shop and stall rent to accumulate, referred to in the Vice President's notes of inspection dated 13th October 1912 cannot be accepted as satisfactory. The Collector has failed to take steps for the recovery of the amounts as they fell due, proceedings should have been taken atonce to cancel the contract or lease and to resell the items in cases of default (4)

4. The next serious charge against the Col- lector CSubba Rao is one of misappropriation of Municipal money The Vice President's Memo dated 14th October 1912 and the connected -- papers clearly show that the Collector received on the 7th March 1912 two sums viz Rs 54 and Rs 127-2-0 being the amount due from Narayana Raju, manure contractor of the Lal-bagh Division for the first three quarters of 1911-12 and -- gave a manuscript receipt for the former and a printed one for the latter amount The Collector however, credited to the Municipal Treasury -- only Rs.127-2-0 on the 7th March 1912 and showed in his register the recovery of Rs 60-6-0 for each of the 1st and 2nd quarters and Rs 6-4-0

Rs.6-4-0 for the 3rd quarter, i e , two annas less than the amount actually credited into the Treasury He kept the other sum of Rs 52 with him for over five months, i.e., till 9th August 1912 on which date he credited Rs.52-2-0 into the Municipal Treasury to make up the sum of Rs 60-6-0 due for the 3rd quarter, of which Rs.6-4-0 instead of Rs.6-6-0 had been shown -- wrongly in the register as having been received and credited He probably lost sight of the fact that the difference of two annas had already been included in the sum of Rs 127-2-0 credited on the 7th March 1912. The explanation -- given by the Collector that the sum of Rs 54-2-0 credited on the 9th August 1912 was received by him from Narayan Raju on the same date is, on the face of it, a false one, concocted to support the manupilations in the accounts maintained by him The explanation clearly shews how unreliable the official is There is no doubt about the temporary misappropriation of Rs 54 by the Collector and this was possible because the Municipal Treasury is under his -- charge It is unsafe to keep the same officer who is entrusted with the collection work in charge of the Municipal Treasury as well

5 The 3rd charge against the Collector is that he made a false report

6. The unreliable character of Collector Subba Rao is further borne out by the record connected with the sale of manure on the -- Mysore Road the facts of which, briefly stated, are as follow -

One Abdul Majid having applied for sale to

to him of the manure collected by the Municipality in 1911-12 on the Bangalore- Mysore -- Road for Rs.30/-, the Collector reported that one Papayya Chetty had offered only Rs 10/- on the ground that there was very little manure and that the present offer might therefore be accepted. The then Vice President sanctioned the recommendation on 27th June 1912 Subsequently, the Collector at the instance of the contractor and apparently in collusion with -- him reported on 3rd August 1912, that he had inspected the place in person and that the -- contracter's allegation that there was very little or no manure was true and that the sale might therefore be cancelled The present Vice President thereupon inspected the spot in company with the Collector and found several heaps of manure at the place and the same was subsequently sold for Rs.56/- by the Health Officer The Collector has still the audacity to explain that he did not mean that he inspected the spot on the day of his report but that he based his report on the strength of impression formed by him at the time he -- visited the locality for conducting the sale of manure in June 1912

7 The fourth charge against the Collector is that he connived at the defalcations of Government money by the Hackney-Carriage Inspector and that though he was aware of the malpractices he did not report the same to the higher authorities

8 The Vice President's Memo dated 13th October 1912,(file No.4)refers the defalcation of

of five items amounting in all to Rs.165/- as detailed below -

		Rs.
I.	Taxes on carts and animals from Nos. 653 to 676 ...	84-0-0
II.	Amount misappropriated by correcting figures ...	5-0-0
III.	Amount misappropriated from the payment made by Mr.Shamegowda	0-8-0
IV.	By repeating numbers	3-8-0
V.	Amount misappropriated from the payment made on account of Mr.E.R.Subbaroy-Iyer.	72-0-0
	Total	Rs. 165-0-0

9. There is no doubt that the Hackney-carriage Inspector collected license fees from several carriage owners and gave receipts in stray -- printed forms instead of the prescribed counterfoil forms, but omitted to shew the carriage in the license register and also to account for moneys received by him. The Hackney-carriage Inspector alleges that he gave the amounts to the Collector without obtaining receipts from him, whereas the Collector denies any such payment to him of moneys other than those included in the remittance book. From the explanation offered by the Collector(Vide para 29 of his report dated 14th November 1912)it is clear that he was aware of the fact that the stray pieces of printed receipts were being used by the -- Hackney-carriage Inspector though he states that they were never supplied from his office. It is curious, however, that the Collector explains away that these receipts were kept by the Inspector to enable the painter to paint the required letters and year on the carriages licensed and that they are no receipts given to

to the parties. As observed by the Vice President, the Collector visits the Market ~~the~~ often and that it is not possible to think that he could not see the irregularities of Hackney-carriage Inspector and moreover, as the officer immediately in charge of the collection work, it was his duty to see that all the carriages in the City were duly brought on the license register maintained in his office and the license fees therefor duly collected and credited to the Treasury.

10. Before the pitching upon the official responsible to make good the loss to the Municipality, it is necessary to determine the exact amount misappropriated.

11. Regarding the 1st item of Rs84, the Vice-President bases his figure on the assumption that fees must have been collected on 23 carriages bearing the numbers from 654 to 676, 653 being the last number given in the license register and 676 being the number given in the printed stray receipt now produced and that of the said 23 vehicles, 10 are presumed by him to be of -- double bullocks, 9 single of single bullocks and 4 of hand-carts. In the absence of receipts it would not be correct to say that fees on all the carts bearing the numbers from 654 to 676 were levied and misappropriated by the Hackney Carriage Inspector Abdul Karim. According to the 8 receipts now secured viz.653,676,657,661, and 672, the total amount collected as admitted by the Hackney carriage Inspector comes to Rs. 11-8 as noted in the margin

	Rs.3-8-0
	" 2-0-0
	" 2-0-0
	" 2-0-0
	" 2-0-0
	Rs.11-8-0

12. As regards the amount stated to have been

been misappropriated by altering figures in the register, the Vice President calculates the same at Rs 5/- in his Memo dated 21st August 1912. The difference of Re.1/- between the sum of Rs.3/- shewn in receipt No. 642 produced by Munivenkatappa and the sum of Rs.2/- as altered in the license register against the said individual has no doubt been misappropaiated by the Hackney-carriage -- Inspector. But before the other altered -- figures are verified by comparing them with the receipts granted to the parties concerned, it cannot be inferred that the differences between the original figures and the altered -- figures in the register have been misappropriat-ed in all cases.

13. As regards the 3rd item of 8 annas stated to have been recovered in excess from Mr.Shame Gowda and misappropraited, it is very likely that the Municipality has been duped of its revenue by the Hackney carriage Inspector shewing under demand a smaller amount than what was due and was actually recovered from Mr.Shame -- Gowda and giving him a receipt for a smaller amount. It is a pity that Mr.Shame Gowda did not bring the malpractice to the notice of the authorities till he was questioned by the Vice-President. Further, there is no direct evidence to show that Rs.3/- and not Rs.2 Rs.2-8-0 was actually paid to the Hackney carriage Inspector by Mr.Shame Gowda's servant with whom the amount is stated to have been sent

14. As regards the 4th item of Rs 3-8-0 stated to have been misappropriated by repeating numbers

numbers, it is not clear how the figure is arrived at. If, however, the Vice President refers to the sum mentioned in receipt No.653, it is already included in the sum of Rs.11-8-0 under item No.1 supra. Thus excluding the last item of Rs.72-0-0 which will be discussed later on, the total amount actually collected and misappropriated as proved by the documentary evidence forth-coming till now comes to Rs.12-8-0 (Rs.11-8-0 plus Re.1/-). There can be no doubt that as observed above the item of Re.1/- was misappropriated by the Hackney-carriage Inspector, and as regards the other item of Rs.11-8-0, it looks very probable that, as alleged by the Hackney Carriage Inspector, he paid the same to the Collector, but as he has not produced any voucher in support of his statement, he must pay up the amount.

15. Now coming to the last item of Rs.72/- collected from Mr.E S.Krishnasami Iyer on account of Mr.E.R.Subbaroya Iyer, a perusal of the Vice President's exhaustive Memo dated 13th October 1912 and the connected papers leaves no room for doubt that Collector Subba Rao has very cleverly managed the whole affair and misappropraited the amount, taking advantage of the want of knowledge of correct official procedure on the part of Hackney-carriage Inspector Mirza Abdul Karim who seems to have stupidly allowed himself to be duped by the Collector.

16. Abdul Karim states that he showed to Mr. E.S Krishnasami Iyer, son of Mr.E.S.Subbaroy Iyer the Bakipatti given to him by the Collector according to which the arrears due from Mr.E S

Mr E R.Subbarcya Iyer on account of animals and vehicles amounted to ~~Rs~~ more than Rs.103/-, that thereupon, the former prepared a Memo (filed in the records)shewing the details of the arrears ~~for~~ from 1906-07 up to the end of -- December 1911 which amounted to Rs 103/- and this sum together with Rs.13-8-0 being the animal and vehicle taxes for the half year ending 30th June 1912 or Rs.116-8-0 in all was paid to him(Hackney carriage Inspector) who gave a formal printed receipt dated 25th March 1912(since obtained from Mr.E.R Subbaroya Iyer and filed in the records) Abdul Karim has further stated that he paid the said amount to the Collector in the presence of the then Vice-President, that, subsequently, the Collector returned to him Rs 44-8-0 to be credited to the Treasury stating that the balance of Rs 72/- -- would be returned to the party as the same had been remitted. This fact, it is alleged by -- Hackney-carriage Inspector, was noted by him on the counterfoil of the receipt book given to the Collector's office and that as inspected by the Collector only the sum of Rs 44-8-0 was shewn in the remittance book and credited to the Muni-cipal Treasury on 29th March 1912 It is seen from the Vice President's report that the balance of Rs.72/- has neither been refunded to Mr E R Subbarcya Iyer nor credited to the Treasury

17. The Collector Subba Rao, on the other hand states that according to D C B registers and the Bakipatti the demand against Mr E R Subbarao Iyer up to the end of June 1912 was only Rs 44-8 which amount was brought by the Hackney-carriage Inspector as having been recovered from the --

the party and the same was credited to the Treasury on 29th March 1912 and that the Inspector's allegation that he paid him the full amount of Rs.116-8-0 collected by him from the party is false.

18. In the 1st place the Bakipatti now produced by the Collector cannot be considered to be a true or correct one even though the initials of the former Vice President has been obtained to give it an appearance of authenticity, in view of the fact that the details of the several columns do not work up to the totals nor the alterations and additions therein have been attested either by the Collector or the Vice President. It is unlikely that the Hackney carriage Inspector would have demanded a larger amount from Mr.E.R.Subbaroya Iyer than what was due from him according to Bakipatti prepared by the Collector and initialled by the Vice President or that Mr.E.S.Krishnasami Iyer would have paid a larger sum without satisfying himself as to the correctness of the demand as is evidenced by the Memo of details of arrears apparently in the hand-writing of Mr.E.S.Krishnasami Iyer produced by the Hackney carriage Inspector. It cannot be believed that the Hackney-carriage Inspector who gave the receipt in the printed form for Rs 116-8-0 would have entered a smaller amount in the counterfoil of the receipt which is usually written up simultaneously with the receipt given to the party. The book containing the counterfoils of receipts which ought to be filed in the Collector's office is however not forthcoming. It is clear from the entries in the Bakkipatti that a sum of Rs1y

only Rs.27/- was originally shewn under arrears against the name of Mr.E.R.Subbaroya Iyer which fact is further borne out from the totals of the several columns which have not been, however, altered. Even supposing that only Rs.44-8-0 was entered in the counterfoil of the receipt given to Mr.E.S Krishnaswami Iyer, the fact that an excess collection of Rs.17-8-0 over and above the original sum of Rs.27/- entered in the Collector's Bakipatti should have been noticed by him while checking the remittance book with the Bakipatti and the counterfoils of receipts. The foregoing circumstances coupled with the fact that the additions or alterations in the D.C.B.register against the name of Mr.E.R.Subbaroya Iyer were, as stated by clerk Nanjundayya, made as per Collector's order dated 29th March 1912 conclusively prove that Collector Subba Rao was not acting honestly in the matter from the beginning. The Vice President thinks that the Collector, Subba Rao must have joined with the Hackney-carriage Inspector in adjusting the collection as best as they liked in boldly changing figures to suit their convenience and remitting as much as they liked." Considering all the circumstances of the case, I am, however, inclined to believe the statement of Hackney-carriage Inspector Abdul Karim that he paid the full amount of Rs.116-8-0 collected by him from Mr.E.RSubbaroya Iyer to Collector Subba Rao, that the latter kept back the sum of Rs.72/- making Abdul Karim believe that it would be refunded to the party concerned and got the balance of Rs.44-8-0 only to be credited to the Municipal Treasury.

Reserve and that he was eventually reduced from 2nd to 3rd grade Police Inspector and transferred to Anekal Taluk. As he has put in a service of nearly 23½ years and in view of the fact -- that he belongs to a good family and has otherwise been spoken of favourably by the several Officers under whom he has served, I am in -- favour of taking a lenient view of the case and recommend to Government for the cumpulsory retirement of the official from the service. He should, however, pay up at once the sum of -- Rs.72/- recovered from Mr.E.R.Subbaroya Iyer, but neither credited to the Treasury nor refunded to the party.

Bangalore,
31st January 1913.

PRESIDENT,

City Municipal Council,
Bangalore.

190

From The President Municipal Council,
Bangalore City.

To The Secretary to the Government of H H the Maharaja of Mysore,

Dated

Despatched General & Rev Deptt's Bangalore

Received 10th February 1913

General No 181
No

Enclosure No

Requesting to return the records submitted with this office letter No 166 dated 30-1-13 in re the misappropriation of municipal money by Collector C Subba Rao

ice of the President, Municipal Council,
Bangalore City, dated 10th February 1913.

D4717
ml 259-12/812

From

Dewan Bahadur,
Raja Sabha Bhushana,
K.P. Puttanna Chetty, Esquire,
President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

6F
9-12)-1

In continuation of this office letter No 166 dated the 31st Ultimo, forwarding a copy of the President's order in respect of the several charges of irregularities and misappropriation of Municipal money etc, brought against the acting Collector C Subba Rao, I have the honor to state that the Collector states that his detailed explanation was not obtained in regard to the charges preferred against him and prays that the Vouchers and records sent with the report may be furnished to him to enable him to submit his explanation

2. I request that the records submitted with this office letter quoted above may therefore be kindly returned for the purpose.

I have the honor to be
Sir,
Your most obedient servant,

Honorary President

GRS 26]

17

File No 254-1

Serial No 3

Diary No of letter replied to 4717

GRS

Cer 1 sealed cover

No 6262

mla5912-3

07/8/13

General and Revenue Secretariat

(mk)

, the 19

To

The President,

City Municipal Council

Bangalore

Date of issue 16-2-13

Signed by mr JGR

Sir,

In the reference to the correspondence ending with your letter No 181 & 10th Feb 1913, I am directed to forward in a sealed cover, the President's order of 31st January 1913 & the records received therewith in connection with the allegations against C Subba Rao,

(1 el)

SUBJECT

Collector and Magn. Abdul Karim, Hackney Carriage Inspector and to state that the papers may be returned to me with the explanations of the Collector & your views about the case.

Accordingly to deal with the matter promptly, May the Govt. would like to have your views before the end of the week, if possible.

Thanks &c.

Draft Dtd. 1872

TY 19/2/13

List of enclosures,

Copied by

Examined by JH 18/2/13

GPE—80,000—05-9-10

No. 221
One file

Jud 259-(12)-4.

From

Office of the President, Municipal Council
Bangalore City, dated 13th March 1913.

D 52448

Dewan Bahadur,
Raja Sabha Bhushana,
K.P. Puttanna Chetty Esqr,
Honorary President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

I have the honor to resubmit the entire records returned with your letter No. 6282/ 259-12 of 18th February 1913, together with the acting Collector's explanation regarding the several charges brought against him.

Connected file

2. On receipt of the acting Collector's explanation I thought it would be more satisfactory if the accounts and books relied on by him were examined by an Account Officer The Comptroller very kindly placed Mr. B. Srinivasa Iyengar Assistant Comptroller in charge of Local Boards at my disposal. This Officer went into the matter thoroughly. His report dated 11th Instant, dealing with the facts of the cases is herewith forwarded.

3. On a careful perusal of the whole record I am inclined to agree generally with the conclusions reached by the Assistant Comptroller. The Collector has not cleared himself of the very suspecious conduct attributed to him. It must however be stated that things have been done very loosely in this Municipality for a long time past, and [illegible] standard should not be applied in judging of the conduct and efficiency of subordinate Officers.

4.

4. The Collection work of this Municipality is in a most unsatisfactory state, the more so owing to a want of proper understanding between the present Vice President and the acting Collector which has resulted in a dislocation of the work of the collection Department I enclose copy of the remarks passed by me on 16-2-1913 regarding the state of arrears.

5. I consider that in the interests of the Municipality, Acting Collector Subba Rao should be relieved at once I am of opinion that it will be sufficient if he is reverted to his permanent post Viz, District Treasurer of Chitaldrug

6. I am taking steps to select a suitable person to fill up the Collector's post It is also my intention in making the new arrangement to separate the duties of Collector and Treasurer now combined in one person, as suggested by the Assistant Comptroller.

Ind 260-09) - 9
253-09) - 9

I have the honor to be
Sir,
Your most obedient servant,

Honorary President.

No 4 Recd 6/3/13 21...
Encl 2nd 25/12

President's Memo No.2/727 dated 28th February 1913 calling for my explanation in the matter of certain allegations made against me.

* * * * * * * * * * * * * *

I most respectfully beg to submit the following explanations -

1. Before proceeding to submit my explanation on the several points raised in the memo I respectfully beg leave to represent to the Government that it has been my unfortunate lot that the present Vice President from the day he assumed the charge of the office (1st July 1912) should have been -- shewing an attitude of hostility towards me I am not aware why this should have been so, but unfortunately for me it is a fact This will be quite clear from the fact that as soon as he took charge so many of the subordinates who had been - either suspended on my report, or were on long leave owing to my notice of their unsatisfactory work, were reinstated and asked to work under me again My Office was inspected by the Vice President on several occasions without any notice to me and when I was absent from Station on a day's casual leave I should not have complained of all this if it were not that the Vice President has for some reason or other drawn conclusions from insufficient -and I regret to submit- incorrect - data His prejudice (for such I am compelled to characterize his feelings towards me) prevented him from seeing the injustice of making a serious report against me without even giving me the opportunity of explaining myself The report drawn up by him and the Deputy Commissioner's letter based on it - are so speciously written that at first sight they convey altogether a wrong view of the facts I therefore beg that the following explanations rendered somewhat long owing to the supression of - material facts and the suggestion of unfounded insinuations will receive the patient, just and impartial consideration of

the

the benign Government As first impressions are not infrequently fatal, I beg that the reports against me may not be read in a isolation from my explanations

3 For the sake of convenience, I beg permission to summarise the various charges made against me according to the seriousness of their nature in the following order -

(1) Connivance at the misappropriation of Rs 72/- recovered in excess from Mr E S Krishnaswamy Iyer son of Mr E S. Surbrayor on account of animal and vehical taxes

(2) -do- of license fees on bullocks and carts collected by the Hackney Carriage Inspector

(3) The temporary misappropriation of Rs 54/- received from one Narayanaraju, Manure Contractor

(4) Making a false report in connection with the sale of manure on the Mysore Road

(5) Unsatisfactory condition of the registers and accounts of the Collection Bfanch

Now to take up the charges, seriatim -

(1) Connivance at the misappropriation of Rs 72/- collected from Mr E S Krishnaswamy Iyer son of Mr F R Subrayor

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4 Before taking this item, I consider it necessary to submit for the information of the President that the Hackney - Carriage Inspector Abdul Karim is not a young man within teens He is more than 40 and has seen sufficient service, both as a Police Jamader and Hackney Carriage Inspector He may fairly be credited with knowing the duties and responsibilities of the offise he held The Deputy Commissioner in ordering his dismissal seems to have given no credence whatever to his statement so far as it related to his alleged innocense, while side

side by side he makes use of the very same statement to condemn me hence unheard

5 As the taxes on animals and vehicals had greatly accumulated, the then Vice President, with the approval of the President, employed different officials to recover the arrears and put them in charge of separate divisions As the Hackney Carriage Inspector lived in the Cantonment and was fairly acquainted with the Tax payers in Division No.s 1 and IX, he was directed to recover the arrears in those 2 Divisions Accordingly, he was furnished with an extract from the old D.C.B Registeres as the other officials were This extract was given to the Inspector in the usual course with order No 544 dated 1st March 1912.

6 Among other items there was the amount due by Mr E.R Subrayor which was shown as Rs 44-8-0 The Hackney Carriage Inspector instead of recovering the amount that fell due according to the demand, seems to have recevered Rs 72/- in - excess and made a secret of it until the matter oozed out somehow He impugns the authenticity of the D C B Extract by - alleging that the Bakee Patti that had been given to him, was different from what is found with the records and that according to the former the demand was above Rs 103/- A reference to the statement of Clerk Nanjundayya and the Registers on which the extract was obtained will at once show the absurdity of this allegation

7 Further, the pencil notes made by the Inspector from time to time on the Bakee Patti in question will convince any body at a glance that the statement of the Hackney Carriage - Inspector is a thorough concoction The amount in question was recovered on the 25th March 1912 and there is a note in the hand writing of the Inspector on the Bakee Patti which shows that Rs 9-8-0 was received from Mr J W Chambers on the 15th March 1912 If, as alleged, the Bakee Patti in record was given to the Inspector subsequent to the 25th March 1912, how -

how came it to bear the amount recovered on 15th March 1912?

Yet the Deputy Commissioner and the Vice President have seen fit to make much of this false story I can assert, without the least fear of contradiction that only one Bakee Patti was prepared as correctly as possible and that this Bakee Patti is the one in record and no other

8 I have lately come upon the draft Bakee Patti prepared by Clerk Nanjundayya and the original list given by --- Shanbhogue Shankarayya of the Division, which I herein enclose for reference The list of the Shanbhogue is written in Kanarese The Hackney carriage Inspector has noted down the names in English in his own hand This list gives the details of the number of animals and vehicals possessed by each tax-payer in the Division If any doubt exists about the authenticity of the Bakee Patti this list which contains English notes in the hand writing of the Hackney Carriage Inspector ought to clear it up

9 Now to refer to the animal and vehical D C B Registers on which the extract was prepared - The entry for the half year ending 31st December 1904, i e , long before I came to this Office- runs to the effect that Mr E R Subroyer is not in town, from then his name has been altogether omitted in the registers This gentlemen paid varied amounts during the previous years as noted in the margin His name comes on the register for the first time, again in the half year ending 30th June,'11 This year the amount shown against Mr E R Subroyer is Rs 17-8-0 and the entry is in the hand writing of clerk Tirumalaraju since resigned There are 46 ntries - in this register written in consecutive order wherein Mr E R Subroyer's name bears No 29 This as well as the demand of Rs 17-8-0 remains in fact These entries cannot therefore be

Dated	Amount
7-4-02	Rs 17-0-0
10-1-03	Rs 26-0-0
11-8-03	Rs 14-8-0
26-3-04	Rs 14-8-0

said

said to have been made subsequent to the recovery of the amount from Mr B.R Subbeyer

/0 With regard to the remark of the Vice President that there is something interesting in the difference between the - challen and the entries in the D C B Register, I beg to state that in the D C B Register for the half year ending 31st December, 1911 Mr Subroyer's name comes as No 15 , and there are 62 (sixty two) entries in this half year In the D C B Register for the half year ending 30th June,1912 Mr Subroyer's name comes as No 32 , and there are 49 entries in this half year

// The postings of collection &c , below the name of Mr B.R. Subroyer are in the handwriting of different clerks These could not have been made subsequent to the recovery of taxes from Mr. S. Krishnaswamy Iyer as stated by the Vice President in his memo dated 13th October,1912

/2 In the details of animals and vehicles under head "Dogs" the original figure was 2 and there was no figure in the column of "Horses" under 13 hands These corrections seems to have been made by the ever-bungling clerk Nanjundayya in his a usual way

/3 Another audacious falsehood on which the whole case against me has been built up is unsupported assertion of the Inspector that "I have given this amount to the Collector Mr C Subba Rao in the presence of Mr. N Subba Rao, former Vice President, in the Council Chambers during Office hours " Has a scrap of evidence either oral or written, direct or, indirect, been adduced to support this statement?

/4 With regard to this point it may kindly be considered whether it is at all likely that I would have connived at the - misappropriation if the amount had actually been paid to me in the presence of no less than an officer than the Vice President

15 In his statement given to the Vice President on the 2nd October 1918, the Hckney Carriage Inspector states that he would produce the necessary reference as to what he did with the amount next day and also to show that he paid the amount to me in the presence of the then Vice President in Office A week after, i.e , on the 9th he coolly goes to the Vice President and tells him that he had made a note of the payment on the counterfoil receipt book which he could not find and that clerk Nanjundayya was aware of the fact and had seen this book On that very day without loss of time Nanjundayya was called and questioned in the Collector's Office What did he say? He gave a direct lie to the allegation of the Hackeny Carriage Inspector He clearly stated that he had seen the counterfoil with the Hackney Carriage Inspector wherein only Rs 44-8-0 was shown as having been collected Strangely enough the Vice President does not refer to the statement of Nanjundayya in his report to the Deputy Commissioner The Deputy Commissioner in para No 18 says that the counterfoil receipt book ought to have been filed in the Collector's Office I beg to submit what the procedure in respect in respect of counterfoils is The receipt book is examined every day at the time of remittance and the accountant concerned signs the counterfoils and returns it to the Bill Collector after checking the entries The counterfoil book remains with the Bill Collector until all the pages are exhausted Whenever a new book is given to any official the previous book is examined and a certificate written on the first page of the new book to the effect that the amount collected in previous book has all been remitted and the new book issued Whenever a counterfoil receipt book is returned to the office a formal receipt is given to the official concenred This has always been the practice and is so even now, and I humbly beg to submit that it is rather hard that such absolute mis-statement of facts should have been made use of to condemn me

16 Further Abdul Careem did not hand over charge of the Hackney Carriage Office. He made himself scarce all of a sudden, or, in the words of the Vice President "Absconded forthwith sending a report of sudden illness." The market Sargeant was in charge The Counter-Foil Receipt Book was not found with the papers left by the Hackney Carriage Inspector. It was to his interest to have preserved it, if, as alleged it showed the amount actually recovered by him from - Mr. E.S. Krishnaswamy Iyer. The disappearance of it just when it was wanted leaves, in my humble opinion, no room for any - other inference than that the Counter-foil, if produced, should have exposed the Inspector's fraud.

17 The note made in the D.C.B. Register by Clerk Nanjundayya "as per order of the Collector" is made much of A careful perusal of the details in the register will show that the total amount as first entered remain(d) in-tact and there was no necessity to obtain my order to the corrections and alterations made by him by mistake, nor, were my orders obtained. The difference in ink between the entries in the body of the register and the remark "as per order of the Collector" shows that the latter is an after thought. Moreover, such corrections in the register kept by this Clerk are not un-usual Have other corrections been similarly remarked upon, no, why? The reasons can better be imagined than explained.

18 It will thus be seen that the only evidence against me is the statement of the Hackney Carriage Inspector, whose motive in thus deposing is quite clear, viz., to save himself from a patent act of distinct misappropriation of money.

19 The alleged connivance at the misappropriation [illegible] by the Hackney Carriage Inspector [illegible] reason [illegible] accounts [illegible] by him

19 Before offering my explanation on this point, I beg

beg to submit for the information of the President that the revenue under license fees from the year 1908-09, i.e, two half years before I took charge of my office was as follows:-

Half Year Ending	No. of Carts Registered.	No. of bullocks Registered	Amounts.
31-12-1908	361	697	Rs.1070 8 0
30 6 1909	338	661	1006 8 0
31-12-1909	617	994	1731 0 0
30- 6-1910	698	1075	1933 8 0
31-12-1910	686	1069	1906 8 0
31- 6-1911	666	1051	1857 8 0
31-12-1911	690	1113	1936 8 0
30- 6-1912	653	1056	1834 0 0

20 From the above it will be seen clearly that the figures nearly doubled themselves in the first half year I took charge. It cannot be said that the business in the City expanded suddenly and increased the number of carts and bullocks. It was owing to great vigilance and constant supervision that the figures rose. While so, it is very unfortunate that the Deputy Commissioner should have made such stringent remarks in para 7 of his Memo.

21 The Animal and Vehical tax is one of the branches the Collector is in charge of . He has to assess house taxes and collect them in time He has to collect the amounts under miscellaneous items He is responsible for the Octroi Collection. All items told come to Rs. 2, 7 5,000 per year. In addition, he has the office and the treasury work to attend to.

22 I beg to submit that if there was any lack of supervision on my part the revenue could not have increased notwithstanding the several changes in the Hackney Carriage Inspectors. First I took charge one Hari Rao was the Hackney Carriage Inspector who was removed for misconduct Then came one Venkatarathnam

who also vacated the place in a short time No man was appointed for the place for nearly three months Abdul Kareem was appointed on 1st September 1911 Notwithstanding these changes I have been able to keep up the figure which is sufficient proof of efficient supervision Abdul Kareem came with high credentials and was reported to be respectably connected I naturally gave him liberty of action and trusted him to a certain extent I now learn that he was Hackney Carriage Inspector for some time in the C & M Station and dismissed for mis-conduct I am also informed that he was a Police Jamader in Mysore for some years and that there too he did not behave well Whatever it might have been I trusted him as any man in my position would have done being unaware of his antecedents

23 With regard to the imputations that I allowed the Hackney Carriage Inspector to collect license fee and grant receipts, I beg to submit that it was the recognised duty of the the Hackney Carriage Inspector from the time of the introduction of the taxes on bullocks and carts I herein enclose specimen copy of the form of receipts that was introduced then, and - which is still in use These receipts I check whenever I sign them with reference to the amounts credited When I took charge I found the Hackney Carriage Inspector Hari Rao using these small slips On being questioned he explained that these chits were meant only to guide the painter to paint the registered number and the year on the carts, and the carriages, and that they were left with the owners until the amounts collected were remitted to the Treasury, when formal receipts were given to the men concerned and the chits got back and destroyed On enquiry, I found from the owners of the carts that these chits were not recognized either by the Toll Contractors, or, by the C & M Station authorities As this system was in force long before I came to the Municipality I did not interfere with it, and I apprehended no danger or malpractice

Besides, these slips were not supplied from the Head Office The Hackney Carriage Inspector used to get them out of his contingency to save time and labour

24 It was beyond the bounds of possibility for me to suspect that the Hackney Carriage Inspector was up to any - fraud The amounts misappropriated were collected in the petty sums of tows and threes and that occasionally Is it not uncharitable to presume that a man in my position stooped to wait upon the Hackney Carriage Inspector and receive the spoils thus collected by him? I beg to point out particularly that none of the chits produced bear my signature or any writing of mine and that they have all been written and signed by the Hackney Carriage Inspector Himself

25 As regards the allegation that he paid the amount to me, it is enough perhaps to point out that the usual practice even for him was to remit the money to the Treasury on remittance books If he was the honest man that he professes to be why should he depart from this procedure in case of the payments in question The fact is, it is impossible to prevent, misappropriation of these petty amounts, if the Hackney Carriage Inspectors are not trusth-worthy The reason is-payments made to the Hackney Carriage Inspector cannot be checked by any body else with reference to any register for the very obvious reason that no Khathe can possibly be maintained in respect of these taxes But unfortunately for me the loud lamentation of - childish ignorance and innocence of Abdul Kareem, laying the whole blame at my door, has succeeded in enlisting the warm and powerful sympathy of the Deputy Commissioner and the Vice President

III The temporary misappropriation of Rs 54/- Received from Narayararaju Manure Contract

21 Narayanaraju who is an old Manure Contractor of this Municipality, is not a regular pay master He is always in

arrears His account on the 1st July 1911 was as follows -

Arrears for 1910-11	Rs.43	0	0
Demand for 1911-12 at Rs.60-6-0 per quarter	241	8	0
Total Rs	284	8	0

27 These sums he paid as hereunder, after repeated demands and the adoption of coercive measures:-

On 5 -10 - 1911	Rs 43	0	0	
7 - 3 - 1912	127	2	0	- arrears 121 - 2
28 - 6 - 1912	60	6	0	
9 - 8 - 1912	54	2	0	
	Rs 284-10- 0			

28 Narayanaraju failed to pay in July and October 1911 and January 1912, and was in arrears to the extent of Rs 181-2-0 up to the 1st March 1912 He was in arrears in regard to the sum of Rs 43/- for the year 1910-11 even after the close of - that year, and during the year 1911-12 he made no regular payments; Even according to his present false statement I beg that this fact may be graciously kept in mind as the whole charge against me depends upon the testimony of this unreliable person who for reasons which will be explained latter on, has allowed himself to become the tool of several persons more or less influential in the Municipal Office, in their persistent attempt to get rid of me from the Collector's post

29 After sending repeated demands Narayana Raju's manure cart with bullocks was detained in the early part of March The cart was left in the Office compound, the bullocks being detained in the cattle pound Narayanaraju after paying Rs 73-2-0 into the hands of Shroff Ramayya on the morning of the 7th March 1912 came up to me with a request to release his bullocks On my declining to grant his request he paid a further sum of Rs 54/-

where upon I gave him a manuscript receipt with instructions to take it to the pound and get his bullocks released The same after noon, after going to the office I got the 2 amounts Rs 73-2-0 plus Rs. 54/- credited, for which a printed receipt was prepared and kept in the file for delivery to the party - when he appeared in office But he could not be found for delivery of the receipt as he was making himself scarce to avoid demand for his arrears It was only in June that he turned up to present a tender for the next year's contract Before receiving tenders from old contractors, it is usual to find out whether they had paid up their arrears in full In so doing Narayanaraju was reported to have not paid his kist for only the fourth quarter, though as a matter of fact, he had to pay for that quarter as well as Rs 54/- for the third kist It is necessary here to explain how this mistake -- occured Owing to unfortunate carelessness on the part of the Accountant concerned the amount of Rs. 127-2-0 which had to be divided into instalments of Rs 60-6-0 each; in doing so a sum of Rs 6-4-0 was shown for the third quarter instead of Rs 6-6-0, and in calculating the amount of arrears due by the contractor when the tender was presented a consequential mistake of misreading the figure Rs 6-4-0 for Rs 60-6-0 was made by the same Clerk These mistakes were not found out until the beginning of July when - the annual figures were totalled up Narayanaraju was immediately sent for but was reported to have been absent somewhere with his son who had been bitten by a mad dog The money could not therefore be recovered until August This is the true version of facts as occured A reference to the - D C B register will make these points more clear

30 That the mistake is bona fide and that the above is the correct version of the fact will be clear from the following unimpeachable circumstance If I had misappropriated the sum of Rs 54/- and if the entry of Rs 6-4-0 on 7-3-1912 in the ledger was deliberate the recovery of Rs 60-6-0 made on 28th June 1912 should

have been shown as recovery for the third quarter, the amount for the fourth quarter having been shown as arrears, but an inspection of the ledger shows the indisputable fact - that the recovery of June is shown as made for the fourth quarter Self interest, if nothing else, should have prevented me from making such a mistake I am sure that this single circumstance will carry conviction to any impartial mind that the mistake is a bona fide one, which my --- enemies aforesaid, in the Municipal Office, have utilised to bring me into undeserved trouble

31 Another circumstance equally significant which unfortunately has been over-looked both by the Vice President and the Deputy Commissioner is in the manuscript receipt itself A perusal of it shows that the sum of Rs 54/- paid thereunder is for the 1st, 2nd and 3rd kists Now, if the contention of Narayanaraju is that this amount of Rs 54/- - was paid a day prior to the date which the manuscript receipt bears, then I should have stated that the amount of Rs 54/- was received for the 1st instalment because admittedly that would have been the first payment for the dues of 1911-1912, but the receipt contains the words "the amount received for the first 2nd & 3rd kists" On the other hand, I beg to submit that my explanation can be the only consistent version of the facts On the 7th March, Narayanaraju paid - Rs 70-2-0 in Petta into the hands of Shroff Ramiah, but he had no authority to release the bullocks Narayanaraju had to make up the deficiency again and come up to me with the request that he could pay only Rs 54/- more and that I might kindly order the release of the bullocks for the time being though a further sum of Rs 54/- was over due on that date Seeing that for the first time Narayanaraju paid up more than half the amount due for the year , I gave the manuscript chit as I was then in the Market (and not in the Office) that I had received Rs 54/- and that the bullocks and the carts might be

73-2-- Vide para 29

be released I hope that the above circumstances which are not recent inventions and which are borne out by the records and on which the Vice President himself relies, will make it clear that I am absolutely innocent in the matter

32 The whole case has been bolstered up by taking advantage of the fact that I gave two receipts practically for one payment i e , a manuscript receipt for Rs 54/- and a printed one for Rs.127-2-0 which included the above sum of Rs 54/-

33 The Vice President seems to have taken a different view and based his report on the ground that the amount of Rs 54/- shown in the manuscript receipt was outside, the amount of Rs.127-2-0 credited on the 7th March, 1912, and the amount for the subsequent quarter was credited to the Treasury on the 28th June, 1912, while the amount in question due for March was credited on 9th August 1912

34 As regards the amount of Rs 54/- I beg to submit that it formed part of Rs 127-2-0 credited on the 7th March 1912 and had not been recovered in addition This is evidenced by the challen given by me on behalf of the Contractor for Rs 127-2-0 If as alleged Rs 127-2-0 had been recovered in addition to Rs 54/- the Contractor could not have failed to have armed himself with another manuscript receipt as it is clear that he did not attend the office that day

35 In his statement before the Vice President which was recorded one month after the discovery of the alleged misappropriation, the Contractor has stated that he paid Rs 54/- in two sums of Rs 30/- and Rs 24/- in about January, 1912, and that he did not then obtain receipts therefor and that on the 7th March, 1912, he paid Rs 127-2-0, when he obtained two receipts one manuscript and another printed for Rs 54/- and Rs Rs.127-2-0 respectively Is this possible or probable? Why did he receive the manuscript receipt? This man is an old Contractor and fairly intelligent Moreover, the figures 30,

X1 24, and 54 in all the places in his statement have been corrected and over written These corrections, I have reasons to suspect, have been made with the express intention of making the statement correspond with the amount in the manuscript receipt.

36 Contractor Narayanaraju in his statement says that he paid Rs 54/- once, Rs.127-2-0a second time, and Rs 60-6-0 lastly, i e Rs 241-8-0 in all during the year while, as a matter of fact, he paid Rs 284-10-0 as detailed in para above and obtained printed receipts therefor His statement that he paid Rs 54/- in two sums of Rs 30/- and 24/- about the month of January is quite false He has been trying to make it appear that the payment of Rs 43/- for 1910-11 paid on 5th October 1911 was made towards the arrears of 1911-12 If pains had been taken to ascertain the details of the arrears, I dare say the mistake should have beenfound out I am afraid the corrections of the figures in all the five places have been made to give an air of probability to the allgation that the sum of Rs 54/- was collected in addition to Rs 127-2-0

37 I have already explained above as to how the amount for the subsequent quarter was credited to the Treasury on the 28th June 1912, while the amount in question due for March was credited on the 9th August 1912

38 The Vice President in his Memo dated 14th October 1912 remarks that Narayanaraju though present in office his signature V1 was not taken to the Challan for Rs 127-2-0 I beg to submit that this is not true As explained, he was not present in - office that day Whenever he attended the office for remitting the amount he has signed the Challans I note in the margin, the dates of some of the challans which he has signed when he - attended office The re- remaining 8 do not bear his signature

1.	Challan for Rs 315 dated	30th June 1910	
2	" 153-6-0	25th August 1910	
3	" 108-6-0	"	
4	" 220-0-0	19th May 1911	
5	" 209-0-0	17th May 1911	
6	" 27-0-0	"	
7	" 60-6-0	28th June 1912	

39 Before taking leave of this point I beg to submit for the information of the President, that the statement of -- Narayanaraju seems to have been obtained under the unwholesome influence of four persons, namely,

This man who is old and inefficient and had accumulated arrears in the Sixth Division to an enormous amount of Rs.7,000/- had been relieved of his charges on my report	1	Shanbhogue Krishnappa
The same remark applies to this man	2	Ramachendrappa
This man had been reduced for similar reason	3	Naranappa
This man was under suspension for a year for his gross misconduct as Hackeny Carriage Inspector and reverted	4	Hari Rao

40 The above four persons taking advantage of the unfavourable attitude of the Vice President towards me did their level best to strengthen the case against me without the least regard for truth It was they that went to Narayanaraju's house and picked up the receipts from among his papers, vide, copy of Shanbhogue Krishnappa's statement attached * D U, 1 The Vice President for reasons known to himself slides over this fact and makes it appear that the receipts were produced by Narayanaraju when he gave his statement before him

41 That Narayanaraju is a great defaulter as shown by the amount of arrears of Rs 689-8-0 that has accumulated since - July last I have not failed in my duty to recover this heavy arrears On account of coercive measures, viz , the detention of bullocks and carts, it is extremely unlikely that Narayanaraju would bear good feelings towards me His statement on which the Vice President is pleased to rely, has been made after he was again heavily in arrears for the current year

IV The alleged false report in connection with the sale of Manure on the Mysore Road

42 The Vice President, in his Memo dated 14th Nov 1912

reports that the manure on the Mysore Road was sold for Rs 30/- to one Abdul Majid on his application and that I recommended the cancellation of the sale on the ground that there was no manure and that the same manure was sold by the Health Officer subsequently for Rs 46/- and that my report was therefore false and made in collusion with the applicant Abdul Majid I respectfully beg to state that this damaging remark is not borne out by facts

43 The sale of manure collected by the Health Department through the Conservancy Agency on the Mysore Road is being sold every year, either by the Health Officer, or the Vice President Last year in May a notice of sale was issued on 20th May 1912 by the Vice President fixing 10th June as the date of sale No body turned up to bid that day and a 2nd notice was issued the date of sale being fixed to the 20th June There was no one to bid that day also Next day one Abdul Majid of Kengeri who had purchased the manure for Rs 80/- in the year 1910-11 offered Rs 30/- by means of a petition I submitted this petition to the Vice President with a report that on the 2 - previous occasions when the sale was notified nobody came to bid, that a Cloth Merchant, Paupiah Chetty (who had purchased for Rs.150/- in 1909-1910) offered Rs 10/- and requested order on the application I also noted the sale amounts of the 3 previous years which were as follows -

1908-1909	Rs 46/-
1909-1910	Rs 150/-
1910-1911	Rs 80/-

44 The Vice President accepted the offer for Rs 30/- by Abdul Majid on 27th June, 1912 This order was communicated to Abdul Majid on 6th July, 1912 by order No 24 and he was directed to pay up the amount

45 On receipt of the order Abdul Majid reported that he offered

Rs 30/-

on the belief that there was sufficient quantity of manure, but on visiting theplace he found little or no collection and he refused to pay the amount I forwarded this representation on 26th July 1912 to the Vice President for orders The Vice President returned the application to me for report of the true state of things with my opinion on 29th July1912

46 As I had inspected the place already, and finding not much of manure there ~~accepting~~ excepting a few heaps of earth, glass and tin pieces, I reported that the representation of the petitioner deserved consideration

47 My report was sent to the Health Officer, who reported that there was some collection of manure and that there were offers of Rs 35/- to Rs.45/-

48 The Vice President visited the place on 17th September, 1912, when I was present with him He asked me when I visited theplace I told him,I visited it during the sale in June and not in April as noted by him I repeated the same fact when I was asked to make a report of it in writing The manure which was sold after five months, i e , in the middle of November by the Health Officer fetched Rs 56/- I dare say the quantity was made up, as it was to the interest of the conservancy department to do so The amountsrecovered during the last two years were Rs 150/- and Rs 80/-, and there was considerable fall during the year in question As there was no manure collected I reported what I saw with my own eyes

47 Abdul Majid had sent an informal offer by means of a petition He had not bound himself to any of the conditions of sale, There was therefore no hold on him to recover the amount offered Such being the case what he could gain by colluding with him? How could he take a single basket of manure when he had failed to pay the amount? I cannot understand on what ground the Deputy Commissioner and the Vice President have reported

that I made a false report in collusion with the Contractor

V. The unsatisfactory condition of the registers and Accounts

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50 The Deputy Commissioner in his order para 27 refers to my neglect to attend to the remarks of the former vice President, in connection with the assessment register and the D.C.B Registers for animals and vehicle taxes.

51 In regard to the assessment register, I have given full explanation in para 2 of my report on the inspection notes The circumstances which led to the remark of the former Vice President not being attended to, having been explained to that officer he ordered the preparation of the Khate, as without Khate, the assessment register could not be correct NOTE (The preparation of the Khate has been sanctioned by the Government and was in fair progress It is held in abeyance as per orders of the present Vice President)

52 This fact was explained by me to the President in the presence of the Vice President when there was a question of revision of assessments Both seemed to be satisfied with the explanation then

53 With regard to the D C B Registers of animals and vehicles, I beg to state here that the former Vice President's instructions have been carried out An inspection of the Registers will bear this out No proper D C B Registers could be opened as it was only in March last, that Bye-laws for bringing this item of licence for animal and vehicle Taxes under assessed taxes were introduced In this connection I beg to refer to the reply sent to the Comptroller by the President in his No 1458/1 dated 15th January, 1915, wherein he has supported me As per remarks passed by the former Vice President the entry in the -

the Registers for the 1st, 4th, 7th and 8th Divisions were immediately transferred into another book and this the present Vice President has seen As separate blank registers were not available this book has been divided into two parts.

54 While on this subject I would beg to invite the attention of the President to the following extracts from the - Administration Reports for 1910-1911 and 1911-1912

Extract from the Administration Report
for the year 1910-11

"Tax on vehicles and animals "

It may be admitted here that the revenue realised under this item falls much short of what may be expected in a rising City like Bangalore, though there has been some improvement year by year The cause for this is not far to seek In the sister Municipality of the Civil and military Station, Bangalore, this Department is worked by special agency as particularised in the margin in addition to the facility ~~with~~ which the regulation affords it by throwing the burden of registration of the animals and vehicales on the owners on pain of prosecution

Hackney Carriage Inspector Rs 100/-
Sergeant's writer Rs 17-8-0
H.C. Asst Inspector 15-0-0
Constable 9-0-0
4 Constables @ Rs 8/- each Rs 32-0-0
Total Rs 173-8-0

In our Municipality the case is quite different This tax is included under assessed taxes and the circuitous procedure laid therefor has to be adopted while the establishment is practically nil A single Hackney Carriage Inspector on Rs 20 plus Rs 15 is expected to do this work in addition to his own with the result that in his attempt to do both, he does neither satisfactorily Unless and until the hands of the Municipal Executives are - strengthened by introducing the law in force in the C & M Station (note this was in force in the city under the old regulation) and equipping them with a competent staff, it is not

possible to remedy the present unsatisfactory state of affairs.

Extract from the Administration Report for the year 1911 - 1912

Para 11 (iii-c)

TAX ON VEHICLES & ANIMALS

" The demand "under this head was Rs 6,852/- against Rs 6,542/- shewing an increase of Rs.310/- In addition to Rs.920/- which remained uncollected at the close of 1910-11 Rs.6,148/- out of the demand for the year under report was collected, leaving a balance of Rs 794/- still to be recovered The inconveniences set forth in the report of the past year for the efficient collection of dues under this head still exists The collection of taxes under this head has been made easy - in the sister Municipality of the Civil and Military Station by throwing the burden of registration of the Animals and Vehicals on the owners This was the case here when the old regulation was in force The Council have under consideration an amendment to introduce the system of licensing such animals and vehicals in conformity with the law now in force, the shanbhogas have been entrusted with the work of the collection of these taxes from the commencement of the current year, with lists - after visiting houses in their respective circles The result of this system is carefully watched "

55 Referring to the alleged unsatisfactory state of accounts and registers, I respectfully beg to state, that they are written up to date and not in arrears It was only during the 1st quarter of the official year when the previous years' registers are totalled up, and so many as 15,095 bills for house tax and a large number for animal and vehical taxes are prepared and issued, that the work is found too heavy for the staff to cope with and most unavoidably falls into arrears This has been explained already(vide para 9 to 14 The Pakee patties were

all ready in time and they had only to be compared with the office D.C.B. registers by the Accountant I never took, nor have I the least intention of taking shelter under the unsatisfactory state of accounts when I took charge I refer to it when I am compelled to do so to explain my position What the state of accounts and registers was is better explained by the Deputy Commissioner himself in his reports No 251/5-5-1910 and 202/24-4-1912 to the Government The objectional statements received from the auditors from time to time will throw further light on the state of the past account A difference of - Rs.1,272-8-11 between the Kulawar and the monthly accounts was discovered by me and reported to Government after discussion in the Council How much labour and time this could have cost me, I leave to the President to consider

56 In his marginal remarks (para 5) the Vice president states that the bills were not ready in time It was not so I beg to bring to the kind notice of the President that the bills were ready before the end of July last The Vice President having thought of changing the form of the intimation book in use, wrote to the Government Printing Office, for the supply of new forms These were received by me finally - with order No F 363 dated 21st August 1912 Meanwhile on 15th August 1912, I brought to the notice of the Vice President that the bills were being corrected according to his instructions (Vide Report No 194) Thus there was no delay on my part in preparing the bills

57 The Vice President's remarks in para 6 that the old registers were ready in July are not borne out by facts, for, when I joined the Municipality the previous years' accounts were in arrears and could not be written up until the end of December 1909 The subsequent years account are getting ready in - October each year

58 The Vice President in his marginal remarks on para 15

states that no bills were sent to a number of gentlemen whose names he has listed With reference to this I beg to state that the list was never shown to me nor is it to be seen in the records I believe Miss H Muller is one on the list This lady was living in the 1st Division on the Mission road She seems to have changed her residence lately on the Lal Bagh road Her bills were sent to 1st Division as usual (Vide Bakee Patti produced by the H C Inspector) Her new residence on the lal bagh road was lately ascertained where she lives as a co-tenant If her letter had been sent to me the mistake should have been mended then and there

59 The Vice President' remarks that the demand has not yet been totalled up (vide para 27) I beg to state that the correct total was made and the figures compared with the monthly accounts for June 1912 in the month of July last

60 As regards the Hackney Carriage Inspector's irregularities I have given detailed explanation already

61 With reference to the remark of the Vice President that "the employment of special staff for collection shows that the Collector did very little," I beg to point out that the special staff consisted of only one Assistant Collector and three peons of whom two went as orderlies The accumulations of arrears spreading over 18 years from 1892-93 was not due to my negligence It is clear this heavy balance I am fully willing to give the Assistant Collector, who was comparitively new to the City and the Collection work, his due, I cannot understand why the Vice President should grudge to give me what credit fell due to me The Government however, in their proceedings No 2426 M1 30-10-18 dated 25th September 1911 -- No 253 M1 165-11-12 dated 6th July 1912 have made the following remarks long before the additional staff was appointed

Extracts from the Government Proceedings No 24-26 M1 30-10-18 dated 25th September 1911

"Government are glad to note that greater attention is being paid to the collection work and that it has considerably improved"

Extract from Govt Proceedings no 253
Ml 165-11-12 dated 6th July 1912

"The collection of assessed taxes for the year 1911-12 during the March and April was satisfactory "

62 Before concluding I respectfully beg to represent for the information of the President what an unenviable position I have been put to, ever since, I joined the Municipality I succeeded to my office under very unfortunate circumstances I was looked upon as an intruder, (this was no fault of mine) and no pains were spared to make the place hot for me The Vice President most unfortunately for me has made up his mind to get rid of me and to gain that end, he has left no stone unturned I have been found fault with at almost every step, and no decisive orders are passed when necessary A number of minor irregularities, which may be found in any office, have been ferreted out to produce a humiliating and false effect against me My prestige has been lowered and my hands weakend Some disaffected Shabhogues who had been relieved of their functions in the interest of the Municipality have been re-employed as amateur detectives against me All sorts of rumours calculated to affect my position and usefulness, are being circulated and favoured The mental torture I have been put to during these last 7 months is indescribable and I need hardly say has affected my health badly, while I was naturally expecting some recognition for the hard work I did in this Municipality what a shock it is to me to be reported for punishment and that too/most undeservedly

63 I respectfully beg that the President may over look any

shert coming in the manner in which this humbly explanation of mine is submitted Out of sheer self defence I have been compelled to speak out my mind plainly and I do so only because malicious attempts have been made by my enemies not merely to affect my position but also to bring me into undeserved ignominy and ruin Never in my long official sertice of 24 years have I been known to be either disrespectful or insubordinate to my official superiors, and even now I have no such desire I only pray that the honest explanation which I have given above will meet the patient and impartial consideration of the President

5th March 1913

COLLECTOR

D O No Secretariat 238

Comptroller's Office

Bangalore the **12th March** *191* **3**

Dear Sir,

As desired by you I went to the Municipal Office on the 10th and 11th Instant and read all the papers placed before me by the permission of the Vice President in connection with the charges preferred against the Collector, Bangalore City Municipality I examined also certain registers and records of the office and elicited information on some necessary points from the Collector, the Shroff and the Accountant

I

Memo on the charges brought against Mr.C.Subba Rao, Collector, Bangalore City Municipality.

The several charges preferred agains Mr.C.Subba Rao are mentioned in the late President Mr.Kumarasawmi Naik's Order of 31st January 1913 and are summarised on page 2 of the Collector's explanation date 5th March '13. These charges appear to f into 2 classes.

(1) Acts constituting an offence under the Penal Code or other laws for the time being in force, and

(2) Acts of commission or omission which if proved, show that the Collector is untrustworthy and unfit to hold the responsible office of Collector.

2 Of the five items enunciated in page 2 of the Collector's explanation the 1st, 2nd and 3rd will fall under class 1,and if there is sufficient evidence on record to substantiate the charges the Collector is criminally liable Of these 3 charges the most serious is that of temporary misappropriation of Rs 54 receive from one Narayan Raju, Manure Contractor on 7th March 1912

A perusal of the several records and registers leaves no room for doubt that thi sum of Rs.54 received on or prior to that date was not credited till 9th August 1912 and that if the matter is viewed in a strictly legal point of view, the act constitutes an offence of temporary misappropriation. It is necessary to dilate to

to some extent on this item of charge. There are 2 receipts produced by the Manure Contractor Narayana Raju, one a manuscript receipt for Rs.54 and another a printed receipt for Rs.127-2-0. Both were produced by him on 23-9-'12 in response to the notice issued by the Vice President in connection with the enquiry into the case against the Collector

A sum of Rs.181-2-0 was due by Narayan Raju on that date towards three Khists of Manure Contract, and the man having defaulted, the Collector had, it seems, had recourse to coercive measures by means of distraining his cart and bullocks. Money was collected that day and the cart and bullocks were released The point to determine is whether the full amount of the Khists viz , Rs 181-2-0 was paid by the Contractor or only Rs 127-2-0 which was actually credited to the Municipal Treasury on that date.

The several points to be noted are
(1) 2 receipts were granted by the Collector, one for 54 and another for 127-2-0
(2) No steps were taken by the Collector to get back the manuscript receipt for Rs.54, if only 127-2-0 had been paid by the Contractor
(3) In connection with the application for tender for the contract for the year 1912-13, the Collector has, as stated by him, reported to the Vice President that the 3 khists for the year 1911-12 had been

41 · 241

There are important points

T1

and - Collection Date
For the 3rd Quarter

-6-0 7 3 12
6 4 0 7 3 12
58 2-0 9 8 12 "

been paid and that only the 4th khist was due- whereupon the contract for the next year was given to him in June 1912 by the late Vice President.

(4) On 28-6-'12 Narayana Raju paid Rupees 60-6-0 as the 4th instalment of his cont (Vide chellan now placed in the file).

(5) Lastly in the miscellaneous demand register the date 7-3-'12 was first entered against 60-6-0 for the third quarter in the column for collection and subsequently the entries as noted in the margin have been made.

The Collector's explanation on this charge is contained in paras 26-41 of his memo dated 5-3-'13.

The statement that Rs 73-2-0 was first paid by Narayana Raju to the Shroff on 7th March '12 in the petta and that a further sum of Rs.54 was paid to the Collector at the market as he declined to release the contractor's bullocks otherwise and that both these sums were included in the printed receipt for 127-2-0 passed to the Contractor on that day appears to be simply absurd. No manuscript receipt for the sum of Rs 73-2-0 is forthcoming It cannot be imagined that the contractor who thought it best to secure a receipt from the Collector for the sum of 54 paid to him could have failed to take a receipt from the Shroff, for the amount paid to him Nor would such an experienced officer as the Collector allow the Contractor to keep the manuscript receipt with him if the amount contained in it was included in the printed receipt

Z1

receipt passed to him The Shroff who was examined by me yesterday denied ha received any money except in the pres of the Collector. A careful perusal of the vernacular receipt in manuscript gi by the Collector shows that the amount was paid towards the balance due on account of the 3 khists. There is ample evidence to believe that 2 payments of Rs.54 and 127-2-0, so as to make up the full amount of the 3 khists, were made by the contractor, but it is not very clear whether the sum of Rs.54 was paid first or the sum of 127-2-0.

As part payments have often been made by the Contractors and accepted by the Col-lector it may be inferred that 127-2-0 was first paid in office and that on the Collector insisting upon the full amount due being paid, the balance of Rs 54 was paid by him out of office hours.

The Contractor Narayan Raju in the course of his examination stated, however, before the Vice President that the sum of Rs.54 had been paid by him prior to the date 7th March 1913, that he produced the balance of Rs.127-2-0 on that date to make up the full amount due by him and that he took 2 receipts for the sums paid by him. This view of the case appears to be very plausible and offers an easy explanation as to why a payment of an odd amount of 127-2-0 was made by the Contractor

In either view of the case the conclusion to be arrived at in this matter is irresistable The Collector did actually re-

receive a sum of Rs.54 due to the Municipality on or prior to 7th March 1912 and did not credit it to Treasury till 9th August 1912.

In this connection 2 additional fac have also to be noted. One is that there as a change of Vice Presidents on the 1st July 1912, and the 2nd is that on re ceipt of anonymous petitions alleging serious charges of malpractices against the collector and the Hackney carriage Inspector, the new Vice President commenced to make detailed inspections of the Registers in the Municipality.

If one is inclined to take a very charitable view of the case it has to be presumed that the Collector who had received the sum of Rs.54 out of office hours forget to credit the sum so received, as there was no counterfoil in receipt t remind him and that he discovered the mi take in connection with the closing of the accounts of the year and the prepara tion of the annual accounts If this vi is taken the matter deserves punishment only departmentally. The criminal moti to constitute the offence of misappro tion will then be wanting

3 The next two charges against the C lector viz., misappropriation of the of Rs 72 out of the amount of Rs 116- paid by Mr.E.S.Krishnaswmi Iyer on ac count of animal and vehicle taxes, as as the connivance of misappropriation license fees on bullocks and carts coll ed by the Hackney Carriage Inspector

do not appear to be borne out from the records.

Not much importance can be attached to the oral evidence of the Hackney Carriage Inspector, who, evidently in self defence has striven to extricate himself from the middle by throwing the entire blame on the devoted head of the Collector admits however in his statement before the Vice President dated 9th October '12 that he has no evidence to prove the several payments alleged to have been made by him to the Collector and agrees to pay the sum of Rs.72 and the amounts collected by him and not accounted for, if directed to do so

Barring this uncorroborated and interested evidence of the Inspector we have only one or 2 other pieces of evidence against the Collector which requires some consideration- They are these-

(1) A sum of Rs.116-8-0 was recovered from Mr.E.S.Krishnasawmi Iyer, when the demand against him for the half year ending June '12 as per bakkipatti originally prepared was only Rs.27 13-8-0 x 2=27.

(2) The entries of demand shown against Mr E R.Subbraya Iyer in the vehicle demand registers have been altered, the alterations purporting to have been made under the Collector's Order on 29th March '12 the date on which the amounts received from Mr E S Krishnasawmi Iyer was permitted by the Hackney Carriage Inspector to the Treasury

(3) The sum of Rs 27 originally shown against Mr.E.R.Subrayer in the bakkipatti

bakkipatti has been altered to 44-8-0 by inserting 17-8-0 as arrear due for half year ending June 1911.

It must be stated here that almost all the demand registers in the office have been maintained in an incomplete unsatisfactory fashion. The Collector has not taken sufficient pains to see that they are maintained accurately and in accordance with the prescribed rules In fact it has been pointed out often by the Comptroller that the unsatisfactory state of the registers and records has allowed unscrupulous persons to defalcate Municipal Money without fear of being easily caught.

In respect of the vehicle and animal tax demand register there was no regular demand, whatever was actually collected by the Collectors was taken as the demand Arrears of this kind of tax were not brought forward in the next year's demand register In fact no arrears under this head were being shown till 1910-11. As pointed out by the Vice President the names of owners of vehicles and animals were often entered in the demand register only after actual collection of the taxes.

These general observations are made with a view to show that much significance should not be attached to the corrections in the demand registers, though they may be of some help if other independent evidence is available.

In connection with the misappropriation of Rs.72 paid by Mr.E.S.Krishnasawmi Iyer, the most important point to consi is this. How was it that the Hackney C riage Inspector managed to collect such a large amount as 116-8-0 from the gentl when according to the Bakkipatti only Rs. (or 44-8-0) was due from him The Inspector in the course of his examination alleges that he was given by the Collector a bakki patti in which more than Rs 103 was shown as the demand against Mr Subrayer, that Mr. E.S.Krishnasawmi Iyer calculated the amoun at only Rs.103/-, and that he paid that Sum together with the tax due for the current half year viz., 13-8-0 on 25-3-1912 If a bakkipatti of this kind had really been given to him he would entirely have produced it, to support his statement that the excess collection was made by him as per collectors orders and that the same was paid to him He has taken care to produce all other papers, including the memo prepared by Mr.E.S.Krishnasawmi Iyer that Rs 100 was due from him as vehicle tax for the half year's ending 30-12-1911 It can therefore safely be believed that no bakkipatti was given by the Collector other than the one produced by him and that with the information available from it, and also from the demand registers, to which he might have had access with or without the connivance of the Collector, the Inspector managed to collect from the tax payers as much as he can get from them, evidantly with a view of misappropriating the amounts so collec

certainly

collected. Whether the Collector had or had not a share in the spoils cannot be made out from the papers in the file It is just possible there may be other c of misappropriations of vehicle tax collected and further investigation in respect of some other payments may be lead to useful results. Much importance cannot also be given for the entry of ₹7-8-0 due as arrears for the half year ending 1911 June in the bakkipatti which appears to have been made sometime after the totals were made, and entered for, as already stated, these records were not prepared in a systematic way and corrections and overwritings in the Municipal Office registers and other records have been a thing of very common occurence

The most important record in this connection viz, the counterfoil receipts book given to the ~~Collector~~ Inspector is missing. There is no reason to believe that the Collector had anything to do with the loss of it. There is however no evidence of the counterfoil receipts having been examined of the Collector at the time of each remittance, as no mention is made of the Nos. of the receipts in the remittance registers This is a serious omission on the part of the Collector, which has indirectly afforded full scope to the Hackney Carriage Inspector to do as he did

Similarly as regards the various amounts of license fees for bullock carts &c collected and misappropriated by the

the Inspector, it does not appeared to be fair that the Collector should be held responsible directly. There is no reason to doubt that if the Collector had exercised due care and caution in the discharge of his duty he could have soon discovered the malpractices of the Inspector and brought him to book. In the course of my examination the Collector confessed that he did not even examine the cart license register maintained by the Inspector when receiving the remittances from him This neglect of duty has indirectly allowed the Inspector to commit misappropriations without being caught. That the Collector was aware of the practice of the Inspector issuing chits for moneys received by him from persons wishing to take out license is a fact. If he had taken care to examine, in the course of his inspection, carts, which he happened to meet on the way and carefully examine the Inspector's cart tax register at the time of each remittance not many opportunities would have been given to the Inspector for keeping out money collected At the worst the charge against the Collector appears to be one of grave derilection of duty resulting in material loss to the Municipality.

5 The remaining items of charges viz making a false report in connection with the sale of manure on the Mysore road, and the unsatisfactory condition of the registers and accounts of the collection branch may be summarily disposed of The allegations made against the Collector under these heads are, so to say not seriously challenged by

by him though explanations attenuating the seriousness of the mistakes are offered. By themselves they cannot be considered to constitute any grave offence of commission or omission. Their cumulative effect on ones mind leads probably to the inference that the Collector may not be quite so efficient for the responsible office entrusted to him as he ought to have been That the Collector who is entrusted with the collection of taxes should not also be entrusted with the duties of a Treasurer of Municipal money was often pointed out by the Comptroller. But it is no fault of the Collector Mr.C.Subba Rao personally if he was entrusted with both the duties, and if he unable to cope with them satisfactorily The remedy ought to have been either in the separation of the duties of the Collector and Treasurer or the transfer of the present Collector to a less responsible and higher post.

Important

K Sreeman Gupta
Asst Sec Comptr.
11 3 1913

Enclosure 109—12/14

Orders of the President on the D.C.B. Statement of Collections up to end of December 1912.

There is great slackness in the collection of arrears and current year's taxes. There is a balance of Rs8431/- still remaining to be collected for the year 1911-12. Out of the demand for the half year ending December 1912, Rs14,000 is still uncollected. The Current half year's demand Rs41,896 is now due to be collected. The old arrears up to end of 1910-11 come to Rs30,416, so that under assessed taxes alone, the enormous sum of Rs94,743 has to be collected by the Shanbhogs. This includes an arrear of Rs8431 for 1911-12 and Rs30,416 for the previous years. There can be no excuse for not collecting the taxes of 1911-12 in full, and for short collection of the tax for the half year July to December 1912. This bespeaks utter indifference and laziness on the part of the collection Establishment. Such a state of things cannot be tolerated in any well organized Municipality. In Madras and other similar Municipalities the percentage of recoveries amounts to 98.

The Collector is the officer immediately at the head of the Collection branch and he is primarily responsible for this unsatisfactory state of things. He has a large staff under him and it was his duty to have exacted the full amount of work from them and taken all necessary steps to prevent any arrears from accruing. I am informed that several Shanbhogs have got other occupations and do the collection work as a second string to their bow. The municipality has a right to expect full time service from its [illegible] staff. It is to some extent due to the very low pay [illegible] to [illegible] Shanbhogs. This [illegible] matter requiring

requiring separate consideration and orders. But there is no gainsaying that the Collector and his staff have allowed large arrears to accumulate and have not taken sufficient interest even in the collection of current years taxes.

The Vice President should remember that he is the officer responsible to the Municipality for the proper and timely collection of Municipal taxes, the whole establishment including the collectors is under his orders and he should not have allowed matters to drift into this unsatisfactory state. He should regard collection of Municipal revenue as the most important branch of his duties and he should give daily attention to it, taking care that all moneys are duly recovered and that no defalcations take place. He should arrange the work of the Collection staff in such a manner as to make it impossible for such arrears to exist.

The Collector has promised to work better and show good results and if I do not see a perceptible improvement soon I shall be under the painful necessity of taking some drastic measures.

I have also personally impressed upon the Vice President the necessity of his looking into things himself and getting them into order.

Bangalore,
16th February 1913.

Sd. K.P. Puttanna Chetty
P r e s i d e n t.

" C O P Y "

K P Puttanna Chetty
Honorary President.

16 & 15

GRS 28]

3 encls

259
File No 12
Serial No. 5

Diary No of letter replied to 5448

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Genl)

the 191

Date of issue current file papers returned

Signed by

READ— Correspondence ending with letter No. 221 dated the 13th March 1913, from the President, Municipal Council, Bangalore city, recommending the reversion of Subba Rao, acting Collector of

over

SUBJECT

municipal taxes in the Bangalore city municipality, to his permanent post of Treasurer at Chitaldrug, for certain irregularities brought to light ~~unsatisfactory disbursements~~.

2 Letter No. 233 dated the 20th March 1913 from the same officer recommending the appointment of Mr. Rego, an official of the Revenue Commissioner's office, as acting collector on probation for a year on the full salary of the post viz Rs 100 + 15 per mensem and stating that the Revenue Commr. is agreeable to it

Jud 312-12)-1
paper under draft in the bulky file

Order thereon

No. 8266-Jud 259-12 dt 16.4.13

The

GPB—20,000—8-10-11

GRS 27] Page 1, 2

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

1) Conveyance at the rate of appropriation of Rs 72, received in cash from Mr C S Venkatasubbiah Iyer

2) Sale of license fees on vehicles & Carts collected by the Machinery Carriage Inspector

3) a temporary misc. appropriation of Rs 57/- received from one Narayan Rayo Hanmar Contractor

4) Making a false report in connection with the sale of an animal on the Jayapur road

Unsatisfactory condition of the registers & accounts of the Collection Branch

Transferred to Vol (W)

The marginally noted charges were pressed against acting Collector Subba Rao on further investigation made by the Asst. Comptroller Mr. B Srinivasa Iyengar in the light of the explanation offered by the Collector, it was found that items 1, 2 & 4 were unsubstantiated, that suspicion attributable to the Collector in the matter of temporary appropriation of Rs 57 is not fully cleared up and that the Collector is not free from responsibility as regards the very unsatisfactory character of the accounts and registers of the Collection for which

Branch

2. It was with the primary object of rescuing the mt. dpee from the chaotic condition in which it existed and of substantially improving it that Subba Rao was appointed acting Collector in July 1909 Though at the Commencement he did fairly good work, it is now clear that he has failed to appreciably arrest the process of deterioration -

3. I dont agree with the President in the view that having regard to the past mismanagement in the administration of this municipality, a high standard should not be adopted all at once

G.O. (Ms) 260-08)-9 dt 5-6 July 1909 (V)

paper under disposal on record file

(GES. 3)

GENERAL AND BLANKET
SECRETARIAT

(Secretariat Circular)

[illegible]

[illegible]

[illegible]

If Govt consider that the two offices of Collector & Treasurer in one and the same person is altogether abnormal and that early steps should be taken, as proposed by the President to separate the offices in a suitable manner The President's proposals touching this matter are awaited

(papers under disposal current file) last para.

Draft by Secretary

25/3/14 Rly 5th-B

1/4/13

1409
WB 16-4-13 To the President Bar Council Bangalore city
" Commissioner Govt
" Res Comr in Mysore

Followed 3 C.S.

"B 4 13"

3 duplicate

G.R.S. 263

File No. 25-9

Serial No. 6/12

Diary No of letter replied to

No. D.O. 8269 ml 25-9-12- 9/16/4/13

General and Revenue Secretariat

(Nad)

the *19*

To

My dear Sir

In continuation of G.O. No. 8268 ml 25-9-12 dt 16/4/13 passing orders with regard to the irregularities of Collector Subbaraya, I am directed to request you to have the forms and rules of procedure in the Collectorate Department, examined and compared with similar

over

Signed by

will be noted after issue

SUBJECT

forms and procedure in the
Civil & Criminal Courts
with a view to effecting
improvements.

2. The Comptroller will
be requested to assist you
in drawing up the new
rules and forms, one of
his assistants being put
on this work if necessary
desired.

3 I am also to invite
your attention to the
prevailing impression that
Govt officers are not pressed
for the payment of taxes.
This is also a matter which
calls for special investigation
I am to request you
to favour Govt with a
report after this investigation 5.6.13

Yours sincerely

Draft
4/6/13

Rajasabhabhushana Dewan
Bahadur M Puttanna Chetty
President of the Sub Council
Bangalore city

List of enclosure

Copied by

Examined by

GPS—10,000—23-2-11.

3 drafts 16.4.13

G.R.S 26]

File No. 25 9 / 12

Serial No. 7

Diary No of letter replied to

No D.O Error 8270 dtd 25-9-12 dtd 16.4.13

General and Revenue Secretariat

( )

the *19*

To

Myself Sir

In Continuation of my D.O No. 8266 dtd 25-9-12 & dtd 16.4.13 I am receiving orders on the irregularities of Collector Subba Rao of the Bangalore City Mpl. I am desired to forward a Copy of my D.O No. 8269 dtd 16.4.13. to the President 2nd Command Bangalore City with regard to effecting improvements in the forms

over

Signed by

will be noted after words

SUBJECT

and rules of procedure in
the Collectors Department
and to request you to be
so good as to render the
President, necessary help
in the matter

Yours sincerely

Draft 7/4/13

Draft
6/4/13
Fe
16/4

JS Chakravarty Esq ICA Fe

Comptroller to Govt

List of enclosures,

Copied by

Examined by

GPD—10,000—29-9-11.

G R. S 26]

File No 259/12

Serial No 8

Diary No. of letter replied to 5705

a/file

No. 8647

mlr 29-12-

23.4.13.

General and Revenue Secretariat

(Mad)

, the 191

To

The President of

the Mad Council

Bangalore City

Date of issue 23.4.13

Signed by Mr DJR

In Continuation of

G.O. No. 8286-8 dt the

Mad 25th 9-12).

16th April 1913, I am

directed to return

herewith the papers

relating to the Case of

Collector Subba Rao, excepting

the marginally noted papers

over

Current file

1) By Comptroller dt 31.1.13
Pages 2 - 14

2) Collector's explanation
Pages 203 - 227
and Comptroller's report
Pages 238 - 249
Orders of the President-in-Council
thereon statement
Pages 25 - 257

SUBJECT

29/4/13

mentioned on the list

I have etc

ZU
18/4/15
Ex Secy

List of enclosures

Copied by AD

Examined by 21/4

GPB—25,000—8-8 11

on a comparison with those in the Chatham & invites his attention to the prevailing impression that Govt officers are not present for the payment of Govt dues.

7 In the Commissioner's no 8270 of 16/4/43 requests him to render necessary help to the petitioner in the matter.—

8. In the present, the Council no 8447 of 28/4/43 returns the papers connected with the case.

Abbas
28/4/43